

FIFTEENTH KERALA LEGISLATIVE ASSEMBLY

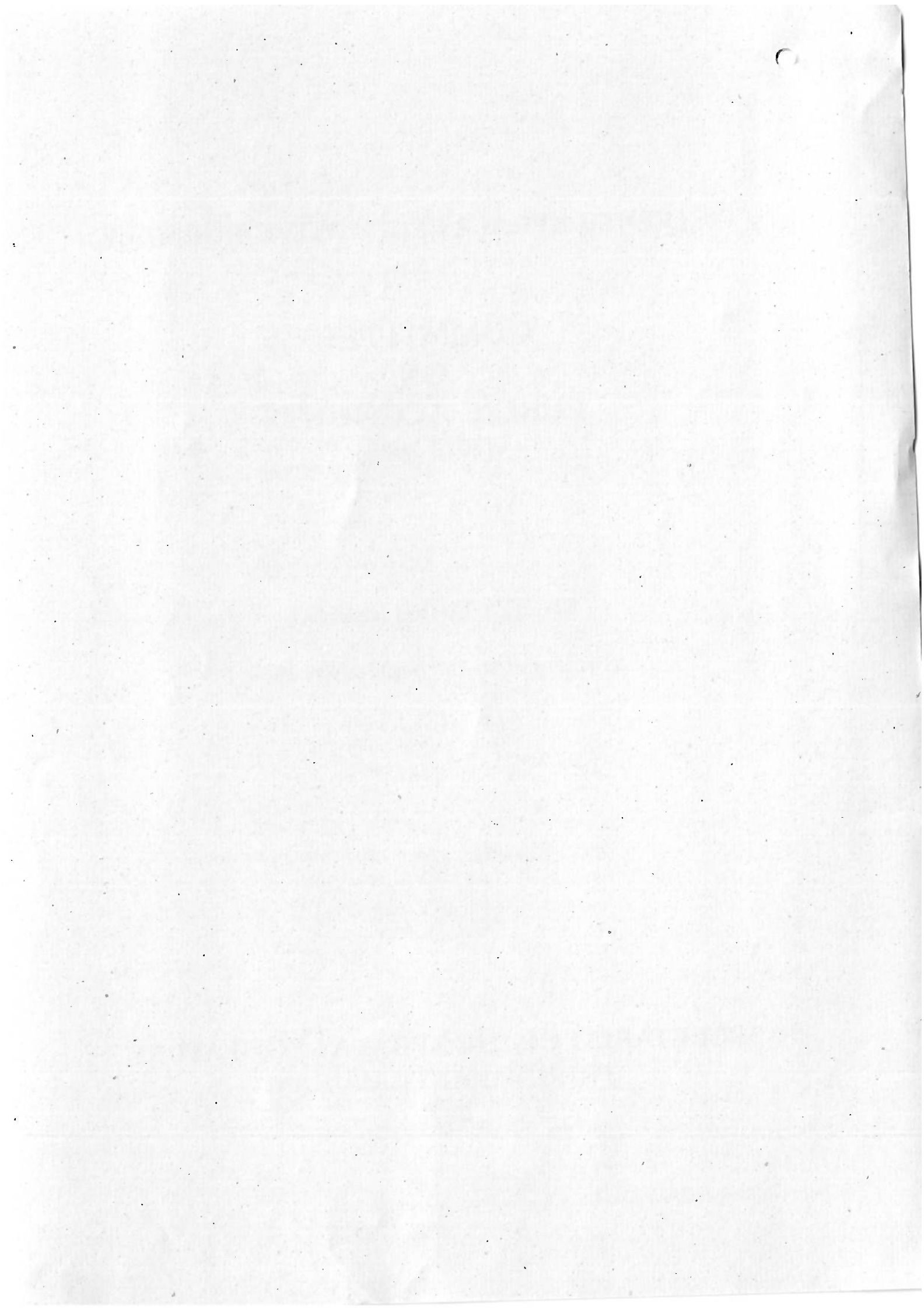
**COMMITTEE
ON
PUBLIC ACCOUNTS
(2023-2026)**

EIGHTY THIRD REPORT

(Presented on 18th September, 2025)



**SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM
2025**



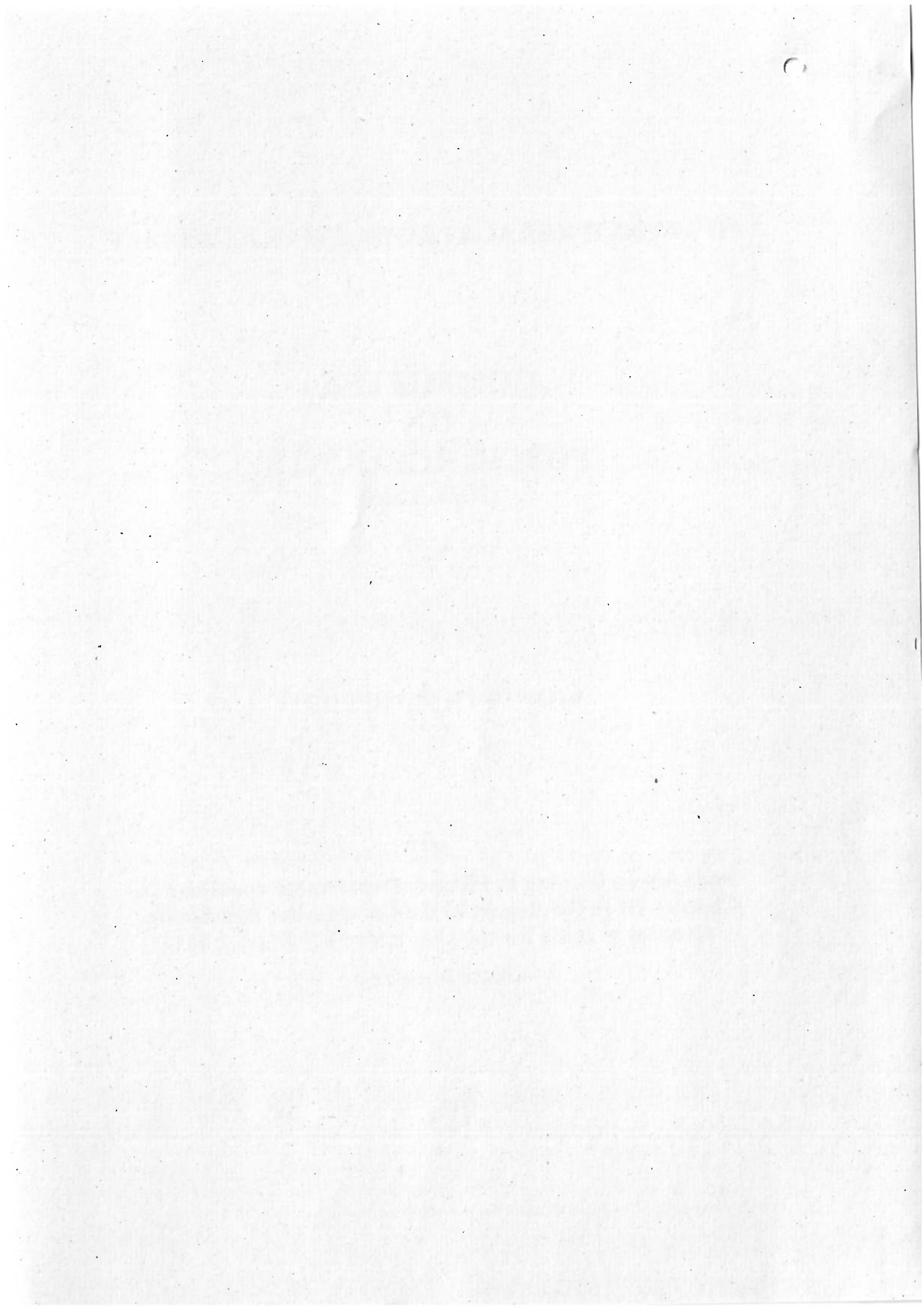
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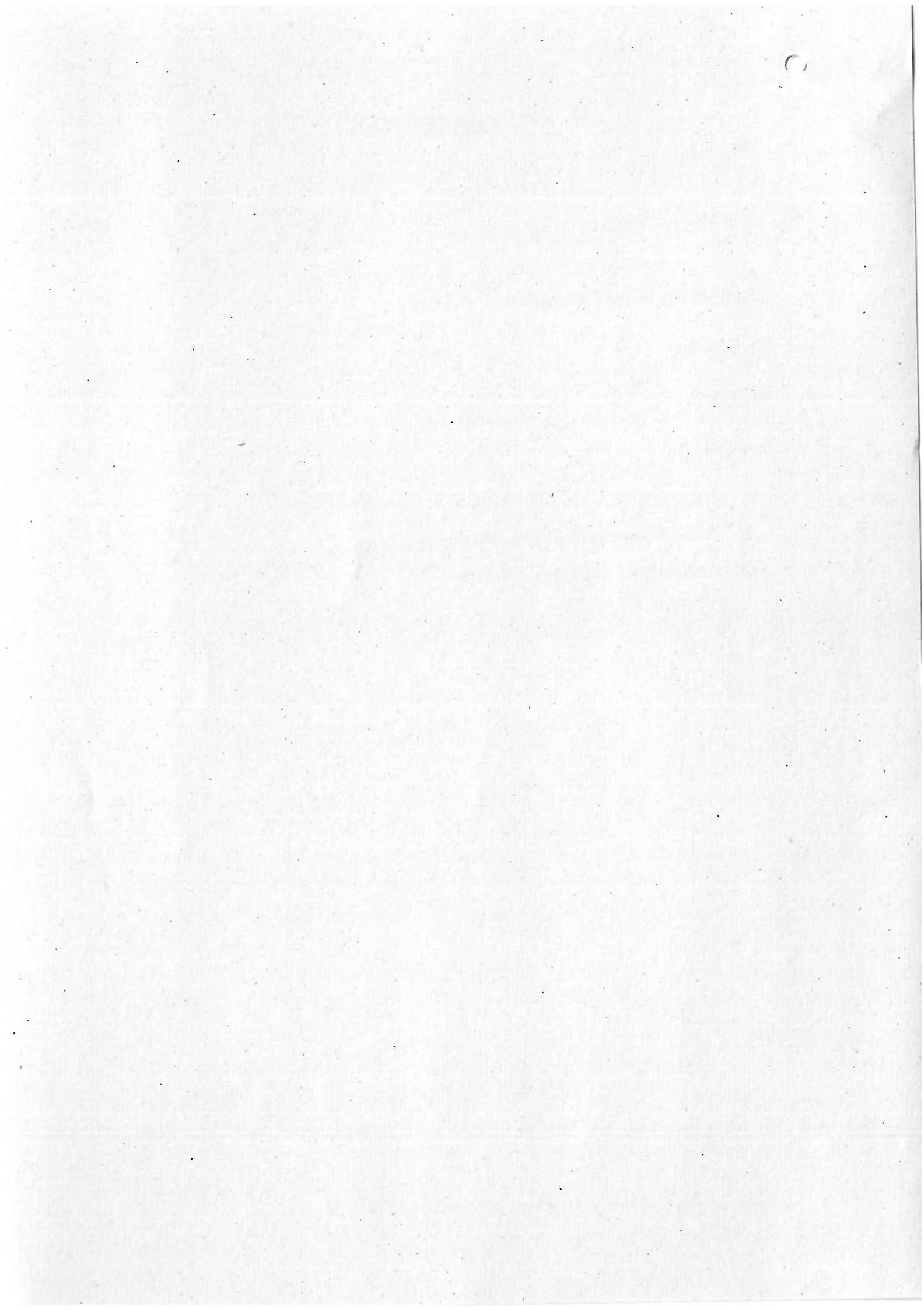
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**Paragraphs relating to Finance Department contained in
Chapter III in the Report of the Comptroller and Auditor
General of India for the year ended 31st March, 2017
(State Finances)**



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COMMITTEE ON PUBLIC ACCOUNTS
(2023-2026)
COMPOSITION

Chairperson :

Shri. Sunny Joseph

Members :

Shri. Manjalamkuzhi Ali

Shri. M. V. Govindan Master

Dr. K. T. Jaleel

Shri. C. H. Kunhambu

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Shri. P. S. Supal

Shri. Thomas K. Thomas

Shri. K. N. Unnikrishnan

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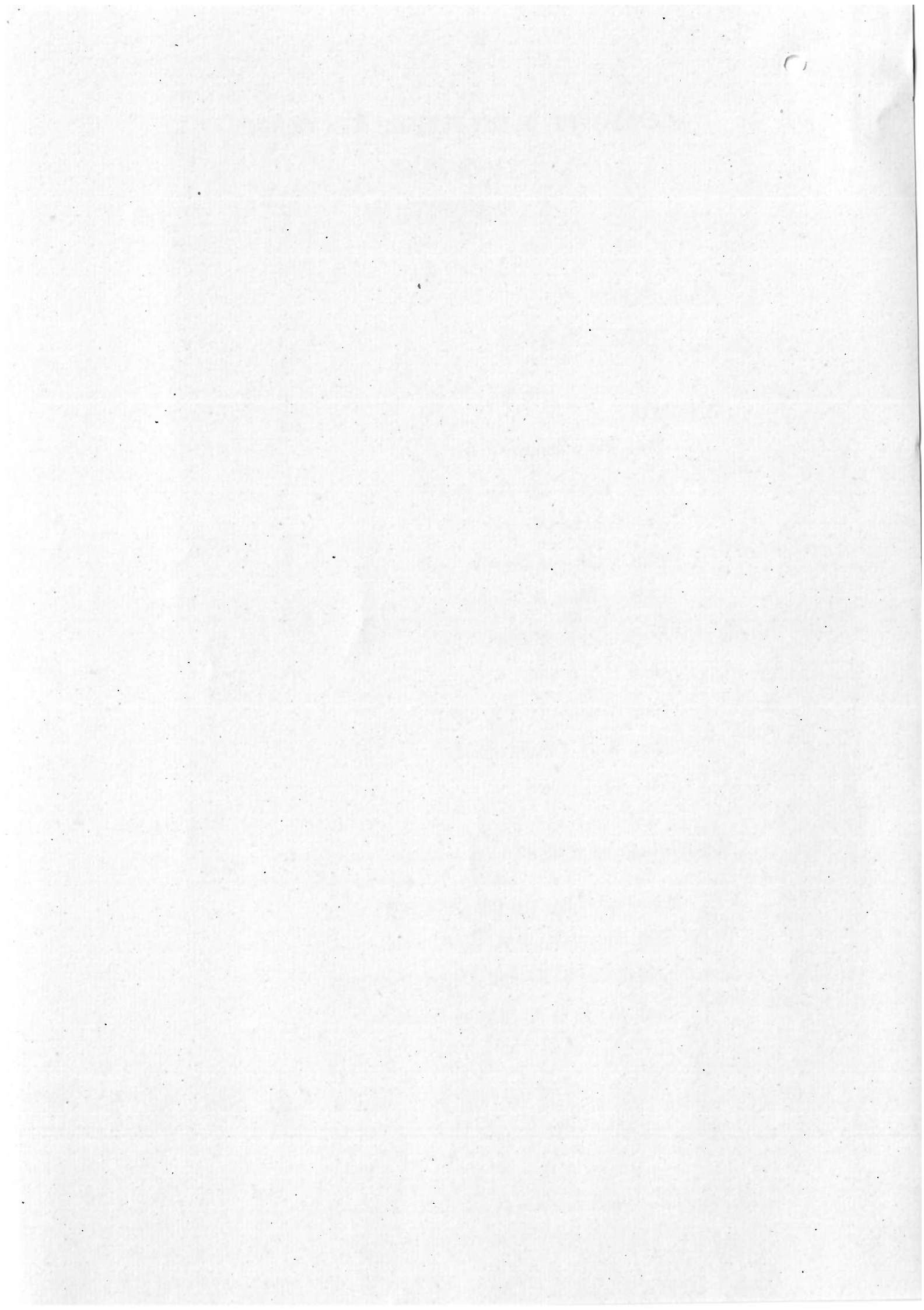
Legislature Secretariat :

Dr. N. Krishna Kumar, Secretary.

Shri. Selvarajan P. S., Joint Secretary.

Shri. Jomy K. Joseph, Deputy Secretary

Smt. Beena O. M., Under Secretary.



INTRODUCTION

I, the Chairperson, Committee on Public Accounts, having been authorised by the Committee to present this Report, on their behalf present the Eighty Third Report on paragraphs relating to Finance Department contained in Chapter III in the Report of the Comptroller and Auditor General of India for the year ended 31st March, 2017 (State Finances).

The Report of the Comptroller and Auditor General of India for the year ended 31st March, 2017 (State Finances) was laid on the Table of the House on 6th June, 2018.

The Committee considered and finalised this Report at the meeting held on 13th August, 2025.

The Committee place on records our appreciation of the assistance rendered to us by the Accountant General in the examination of the Audit Report.

Thiruvananthapuram,
18th September, 2025.

SUNNY JOSEPH,
Chairperson,
Committee on Public Accounts.

REPORT

FINANCE DEPARTMENT

FINANCIAL REPORTING

A sound internal financial reporting system with relevant and reliable information significantly contributes to efficient and effective governance by a State Government. Compliance with financial rules, procedures and directives, timeliness and quality of reporting on the status of such compliances are some of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist a State Government in meeting its basic stewardship responsibilities, including strategic planning and decision-making. This chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

3.1 Delay in furnishing utilisation certificates

Article 208 of the Kerala Financial Code stipulates that the State may make such grants-in-aid for public purposes or activities carried out by private institutions or local bodies as are in conformity with Article 282 of the Constitution of India. Financial rules¹ stipulate that the authority sanctioning grant-in-aid has to stipulate, in every order sanctioning the grant, a time limit not exceeding one year from the date of sanction for utilisation of the grant and a time-limit of nine months for the submission of audited accounts. The utilisation certificate should be furnished within three months from the date of receipt of audited accounts. The Utilisation Certificate (UC) for grants-in-aid exceeding ₹10,000 has to be forwarded to the Accountant General (Accounts and Entitlement), Kerala. It was observed that 12 utilisation certificates for ₹32.92 crore² were not received (June 2017) by the AG (A&E), in respect of grants for which UCs were due during the period from 2014-15 to 2016-17. The age-wise position of delays in submission of Utilisation Certificates is summarised in Table 3.1.

¹ Article 210 of the Kerala Financial Code (Vol. I)

² One UC for ₹0.25 crore out of ₹32.92 crore was received after finalization of accounts for 2016-17.

Table 3.1: Age-wise arrears in submission of Utilisation Certificates

(₹ in crore)

Grant-in-aid released	UC due	Utilisation certificates outstanding as on June 2017		
		Delay	Number	Amount
Up to 2012-13	Up to 2014-15	More than two years	7	5.71
During 2014-15	During 2016-17	Up to one year	5	27.21
Total			12	32.92

Source: Details furnished by Accountant General (A&E)

Delay in furnishing of UCs increases the risk of unutilized fund being misused. Timely submission of UCs should not only be insisted upon but also ensured.

3.2 Non-submission/delay in submission of Accounts

In order to identify the institutions, which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the Government/Heads of Department are required to furnish detailed information about the financial assistance provided to various institutions, the purpose of assistance granted and the total expenditure of the institutions to Audit every year.

As of March 2017, the annual accounts of four autonomous bodies/authorities due up to 2015-16 were not furnished to the Accountant General (Economic and Revenue Sector Audit), Kerala as detailed in Appendix III(1).

3.3 Delay in submission of accounts/Audit Reports of Autonomous Bodies

The audit of accounts of 26 Autonomous Bodies in the field of legal aid, human rights, development of khadi, etc., in the State was entrusted to the Comptroller and Auditor General of India under Sections 19(2), 19(3) and 20 (1)

of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports (SAR) and their placement in the Legislature are indicated in Appendix III(2).

Audit observed that accounts of District Legal Services Authority, Palakkad are due for five years (from 2011-12), accounts of District Legal Services Authorities, Ernakulam and Kasaragod are due for four years (from 2012-13) and that of District Legal Service Authority, Wayanad is due for three years (from 2013-14). Apart from above, accounts of six bodies are due from 2014-15 onwards.

[Audit Paragraphs 3.1 to 3.3 contained in the Report of the Comptroller and Auditor General of India on State Finances for the year ended 31st March, 2017.]

[Note furnished by the Government on the above audit paragraphs is included as Appendix II]

(Excerpts from the discussion of Committee with officials concerned)

1) When the Committee enquired about the audit para 3.1, the Additional Secretary, Finance Department submitted that, as per the direction of the Committee, a Utilisation Certificate module had been incorporated in the software developed, and the module would be developed so that loans could be sanctioned only after capturing the Utilisation Certificate of the loan sanctioned earlier. The User Requirements Specifications (URS) of the module was being prepared. The Committee accepted the reply.

2) While considering the audit para 3.2, the Committee wanted to know the status of submission of accounts to CWRDM. The Special Secretary, Finance Department informed that necessary directions were being given through Finance Department and the process was being reviewed regularly at Chief Secretary level, and pendency had been reduced considerably.

Conclusion/Recommendation

3) The Committee directs the Department to furnish a report regarding the status of submission of Accounts of the autonomous bodies / authorities mentioned in the audit paragraph 3.2. within a period of two months.

3.4 Departmentally managed Commercial Undertakings

The departmental undertakings of certain Government departments performing activities of quasi-commercial nature are required to prepare pro forma accounts annually in the prescribed format, showing the working results of financial operations so that the Government can assess the overall financial strength and efficiency of these departments in conducting their business. Non-finalisation of accounts in time prevents the above scrutiny and also puts the investment of the Government outside the scrutiny of Audit.

Heads of Department in the Government are also required to ensure that the undertakings prepare such accounts and submit to the Accountants General (General and Social Sector Audit/Economic and Revenue Sector Audit), Kerala within the specified timeframe.

The department-wise position of arrears in preparation of pro forma accounts and investments made by the Government in respect of four such undertakings, are given in Appendix III(3). Out of the four, three are running in loss (State Water Transport Department, Text Book Office and Rubber Plantation at Open Prison Nettukaltheri) and accounts of Text Book Office are in arrears from 1987-88. In the absence of up-to-date accounts, financial status of Text Book Office could not be ascertained.

[Audit Paragraph 3.4 contained in the Report of the Comptroller and Auditor General of India on State Finances for the year ended 31st March, 2017.]

[Note furnished by the Government on the above audit paragraph is included as Appendix II]

(Excerpts from the discussion of Committee with officials concerned)

4) When the Committee asked for the details regarding the audit para, the Special Secretary, Finance Department submitted that proper monitoring was being carried out by Finance Department and Administrative Department. For revamping the institutions and managing them to make profit, proper monitoring at AD level was also ensured. The Committee agreed with the reply.

Conclusion/Recommendation

5) No comments

3.5 Misappropriations, losses, defalcations, etc.

Article 297 of the Kerala Financial Code provides that cases of defalcation or loss of public money, stamps, stores or other property should be reported to the Accountant General (General and Social Sector Audit)/Accountant General (Economic and Revenue Sector Audit), Kerala as well as to the Heads of Departments.

The final action on 106³ cases of misappropriation, defalcation, etc., involving Government money amounting to ₹8.43 crore was pending with State Government. In 79 out of 106 cases, FIRs were lodged. The government should expedite action to register FIRs in remaining 27 cases. The position up to June 2017 is detailed in Appendix III(4) and Appendix III(5). The pending cases in each category as emerged from these appendices are summarised in Table 3.2.

Table 3.2: Profile of misappropriations, losses, defalcations, etc.

A. Age-profile of the pending cases			B. Nature of the pending cases		
Range in years	No. of cases	Amount involved (₹ in lakh)	Nature / characteristics of the cases	No. of cases	Amount involved (₹ in lakh)
Less than 5 years	17	179.69	Theft	16	1.85
5-10	16	86.84			
10-15	26	457.15	Misappropriation/	90	840.87

3 This includes cases detected by Audit during local audit as well as cases reported by Government departments as per codal provisions.

15-20	24	74.63	loss of material		
20-25	10	25.87			
25 and above	13	18.54			
Total	106	842.72	Total pending cases	106	842.72

Source: Cases reported by departments of the State Government

The reasons for delay in finalisation of outstanding cases were analysed by Audit and are summarised in Table 3.3.

Table 3.3: Reasons for outstanding cases of misappropriations, losses, defalcations, etc.

Sl No.	Reasons for the delay/outstanding pending cases	Number of cases	Amount (₹ in lakh)
1	Awaiting departmental and criminal investigation	20	208.23
2	Departmental action initiated but not finalised	28	372.38
3	Awaiting orders for recovery or write off	43	204.57
4	Pending in the courts of law	15	57.54
Total		106	842.72

Source: Information received from Departments of the State Government

[Audit Paragraph 3.5 contained in the Report of the Comptroller and Auditor General of India on State Finances for the year ended 31st March 2017.]

[Note furnished by the Government on the above audit paragraph is included as Appendix II]

(Excerpts from the discussion of Committee with officials concerned)

6) Regarding the audit para, the Special Secretary, Finance Department submitted that partial reply was received from the Managing Director, National Savings, and regular follow up was being carried out in this regard. The Committee enquired about the delay in registering FIR and opined that strong action should be taken as the defalcators were taking advantage of the delay on the part of departments. The Additional Secretary, Finance Department informed that the cases mentioned belonged to the year 2017 and, 106 cases in 24 Departments were detected. Some of them were pending before the court, and

necessary communications were being sent to those against whom departmental actions were pending. The Additional Secretary added that random checking was being conducted by Finance Department inspection wing. While some cases would go to prosecution level, some other new cases would be detected, and regular monitoring was being done on a continuous basis. The Committee opined that no leniency should be allowed to defalcators so that such financial irregularities could be reduced. The Special Secretary added that regular follow up from Finance Department was being carried out on the pending cases. The Committee suggested to ensure time bound action in such cases, and the Special Secretary agreed with that.

Conclusion/Recommendation

7) The Committee expresses its displeasure over the delay in registering FIR in many cases of misappropriation and defalcation of Government money and observes that the defalcators are taking advantage of the delay on the part of Department. Hence, the Committee recommends that immediate departmental and legal actions should be taken against the defalcators and directs to take time bound follow up measures in all such cases.

3.6 Management of funds entrusted to District Collectors

District Collector being the executive head of the district, is responsible for implementation of various schemes/programmes under his/her area of jurisdiction. Programmes include relief operation, land acquisition, development projects, etc. Funds received for implementation of these programmes are temporarily kept in a Special Treasury Savings Bank Account (STSB), a non-interest bearing account maintained in Treasury or in a Savings Bank/Current account maintained in a nationalised bank (outside Government account). Objectives of audit were to ascertain whether:

- the funds entrusted for the implementation of schemes were utilised in full, and if not, balance refunded back in time; and

- the monitoring system ensures timely utilisation of funds and accounting of the transactions.

Audit was conducted during the period April to July 2017, covering the receipts and utilisation of funds received between 2012 and 2017 in seven⁴ out of fourteen district collectorates of Kerala. Scrutiny of files/records relating to STSB/Bank accounts maintained by the district collectorate and transactions carried out for implementation of various Central/State schemes was undertaken. Selection of district collectorates was made by grouping them region-wise and by using simple random sampling method without replacement.

3.6.1 Audit observations

Funds for implementing various schemes (entrusted with District Collector) are released by State level departments/agencies with detailed guidelines/directions for implementation of the same. Accordingly, district administration has to plan for timely implementation of the schemes. However, there was delay in identification of projects, absence of timely action to execute the projects/ schemes, failure to review utilised/unspent balances, etc., which led to blocking up of funds for many years in STSB/Bank accounts. Records of 34 schemes in the selected district collectorates were scrutinised and it was observed that an amount of ₹126.88⁵ crore (Appendix III(6)) remained unutilised at the end of March 2017. Reasons for blockage of funds are summarised below:

3.6.1.1 Delayed execution leading to blockage of funds

District Collectors were receiving funds from State level implementing agencies or departments for execution of schemes. In respect of schemes where District Collector has to plan and identify works for execution, allotted funds were not fully utilised due to delay in identifying works, beneficiaries and for reasons beyond the control of district authorities. Consequently, funds received were retained in STSB/Bank account. Instances where substantial amount of

⁴ Alappuzha, Ernakulam, Kannur, Kollam, Palakkad, Thiruvananthapuram and Wayanad.

⁵ Out of ₹126.88 crore, ₹78.75 crore was pending for more than one year and the balance of ₹48.13 crore received during 2016-17.

funds remained unutilised and blocked up with District Collectors are detailed below:

- Rajiv Gandhi National Rural Drinking Water Supply Programme is a Centrally sponsored scheme and District Collectors are responsible for implementing the scheme in SC/ST habitations⁶. It was observed that out of the seven districts test checked, ₹8.23 crore remained unutilised with four⁷ districts at the end of March 2017. At the same time, Wayanad district faced scarcity of funds and could not honour the bills for ₹2.39 crore of 46 works completed. This indicated deficiency in distribution of funds by Kerala Water Authority (State level implementing agency). District Collector, Alappuzha stated that difficulty in getting the feasibility report due to scattered living of SC/ST population and lack of water sources were the reasons for delayed implementation of the project. Kannur and Palakkad districts collectors stated that the delayed execution was due to lack of projects/requirement.

In respect of Accelerated Rural Water Supply Scheme (renamed as National Rural Drinking Water supply Programme in 2009) a centrally sponsored scheme the District Collector, Thiruvananthapuram maintained a STSB account in Additional Sub Treasury, Vanchiyoore and it was observed that the STSB account had an unutilised balance of ₹15.81 lakh as on 31.3.2017 and no amount was utilised from the account since 30.3.2007. This fact was reported to Government in October 2017, but reply still awaited (January 2018).

- As part of Tsunami Rehabilitation Programme, funds were released to Thiruvananthapuram (₹29.06 crore) and Kollam (₹140.19 crore) districts between 2007-08 and 2012-13 for various activities like construction of houses, water supply schemes, etc. However, at the end of March 2017 ₹7.03 crore remained unutilised with these districts (Kollam: ₹6.27 crore and Thiruvananthapuram: ₹76 lakh). The District Collectors, Kollam and

⁶ Habitations in which more than 40 per cent of the population belongs to SC/ST community.

⁷ Alappuzha (₹1.02 crore), Kannur (₹5.06 crore), Palakkad (₹1.05 crore) and Thiruvananthapuram (₹1.10 crore).

Thiruvananthapuram stated funds are being utilised for intended purposes. As per provisions of Kerala Financial Code (Rule 40(c)) funds should not be kept out of Government accounts even though it was covered by proper sanction. Hence the replies of the District Collectors are not tenable.

- During the last three years, ₹10.76 crore (₹3 crore: 31.3.2015, ₹5 crore: 31.3.2016, ₹2.76 crore: 31.3.17) was released to the District Collector, Thiruvananthapuram for executing the work relating to Attukal Pongala⁸ preparedness. It was observed that due to absence of definite projects, more than 50 per cent of the released funds (₹6.76 crore) remained blocked up in two different accounts at the end of March 2017, of which, four crore was pending for more than one year. District Collector replied that non-submission of bills in time by the implementing agencies was the reason for accumulation of funds. The reply was not tenable as the details of pending works/bills were not available in the files produced before Audit.
- During 2011-12, ₹1.18 crore was placed at the disposal of Special Tahsildar (LA), Thalassery, for the acquisition of 5.46 hectares of land for elephant corridor in Kottiyoor village of Kannur district. However, even after five years, only ₹21.33 lakh was utilised and the remaining amount (₹96.67 lakh) was blocked up in Deposit head (8443). District Collector stated that objection of the title holders in the compensation fixed for land was reason for delay in acquisition of land.
- In November 2015, ₹15 crore was released to District Collector, Alappuzha for paying compensation to the title holders of the land identified for setting up Medical College in Karthikappalli Taluk, Karuyatta village. ₹1108.66 lakh was paid as compensation and the balance was blocked up in work deposit account for the last two years. District Collector stated that land acquisition process was not continuing and further directions were awaited from Government.

8 A famous festival organized in Attukal Devi Temple in Thiruvananthapuram, during the month of February-March every year.

- At the end of March 2017, an amount of ₹9.10 crore out of ₹35.28⁹ crore, meant for various tribal development programmes, remained blocked in STSB account of District Collector, Palakkad. This included ₹3.72 crore meant for conservation cum development plan of Primitive and Vulnerable Tribal Groups and ₹3.15 crore meant for HUDCO housing scheme to the tribal people. District Collector replied that delay in completion of work by the beneficiaries was the reason for non-utilisation of funds under HUDCO housing scheme and non-availability of suitable projects was the reason for non-utilisation of funds under conservation cum development plan.
- In Wayanad district, as part of implementing the project 'Multi Sector Development Programme', State Government released an amount of ₹24.30 crore (in four installments between March 2014 and March 2016) in the first phase and ₹15.77 crore was released (in three installments from March 2016 to April 2017) in the second phase. However, ₹7.31 crore released in the first phase and the entire amount of the second phase remained unutilised. It was replied that delay in getting administrative sanction for the work was reason for non-utilisation of funds under second phase and works under health sector included in phase I was in progress. The reply was not tenable as it was indicative of inaction in the matter by the Government.
- A project named 'Valsalyam' for making Kannur a child friendly district, in line with the provisions contained in Protection of Children from Sexual Offences Act, 2012, was conceived in the district. An amount of ₹33.73 lakh was released (2013-14) by the Social Justice Department for implementation of the project. However, even after four years district administration could utilise only ₹nine lakh for the project. District Collector replied that there was no time frame prescribed for utilisation of fund. Since the amount was shown as expenditure in Government accounts, retention of funds without utilization was against the provisions

9 ₹20.78 crore in 2014-15, ₹10.77 crore in 2015-16 and ₹3.73 crore in 2016-17.

of Kerala Financial Code (Rule 40(c)). Hence the reply of the District Collector is not tenable.

[Audit Paragraphs 3.6 to 3.6.1.1 contained in the Report of the Comptroller and Auditor General of India on State Finances for the year ended 31st March, 2017.]

[Note furnished by the Government on the above audit paragraphs is included as Appendix II]

(Excerpts from the discussion of Committee with officials concerned)

8) While considering the audit para, the Additional Secretary, Finance Department informed about AG's findings that Tsunami rehabilitation fund had not been fully utilised in Thiruvananthapuram and Kollam Districts. Out of ₹7.03 crore allotted to Kollam District, as on 31.03.2017, ₹ 4.69 crore had been disbursed to the beneficiaries and the final bill for Tsunami flat construction was pending. Two lakh rupees were allotted to the beneficiaries in two equal instalments for house construction, but the second instalment had not been sanctioned to those who had not completed the first phase of construction, and necessary steps would be taken to disburse the same at the earliest. The Additional Secretary, Finance Department submitted that funds might have been parked in TSB accounts and bank accounts earlier by District Collectors and Heads of Department, but in 2018, payment guidelines had been issued from Finance Department that end beneficiary payment alone should be made. A direction was issued in the previous year that the unspent amount in the treasury / bank accounts should be refunded to the Consolidated Fund before 20th March and the present Heads of Department would be responsible for any such lapse and it's inspection was being conducted in departments and treasuries.

9) When the Committee enquired whether the construction of houses to beneficiaries had been completed, the money due to them had been received and

expenditure had been incurred in the respective heads, the Special Secretary, Finance Department informed that a beneficiary level verification by special wing would be conducted and report would be submitted. The Additional Secretary, Finance Department informed that the balance amount for house construction was not released as the beneficiaries had not completed the first phase of construction and the same would be disbursed to them on completing the first phase. The Committee opined that as the beneficiaries belonged to the lower strata of the society, they should be provided with necessary awareness and assistance and observed that the two District Collectors had failed to fulfil such responsibility. The Special Secretary, Finance Department submitted that buildings for primary health centres, family health centres and schools had been constructed under the Multi Sector Development Programme (MSDP) in Wayanad district and that would be beneficial to the minority sectors of that region. The Special Secretary added that every thing related to tsunami fund utilisation might be examined by the Finance inspection wing.

10) The Committee wanted the details regarding the non-utilisation of funds allotted for Attukal Pongala preparedness in Thiruvananthapuram, Elephant corridor project in Kottiyoor and Housing project for tribal groups in Palakkad. The Additional Secretary, Finance Department submitted that the details regarding the Attukal Pongala preparedness had not been received from the Revenue Department and the same would be obtained directly from the District Collector and would be submitted. In case of Elephant corridor project in Kottiyoor, ₹ 1.68 crore was required for land acquisition and compensation and the sanctioned amount was only ₹ 1.18 crore and, the amount was not disbursed due to lack of sufficient funds in the head. At present, sufficient fund was received and steps were taken for disbursement of compensation to land owners. Details of Housing project in Palakkad was not received from the department concerned. The Special Secretary, Finance Department added that there were eleven cases in which reply from Revenue Department was pending and the

same would be obtained directly from the District Collectors concerned and would be submitted within a month.

Conclusion/Recommendation

11) The Committee directs the Department to furnish a detailed report regarding the utilisation of Tsunami rehabilitation fund and a status report on construction of houses to the beneficiaries, in Thiruvananthapuram and Kollam districts within two months.

12) The Committee directs the Department to submit a detailed report on the utilisation of funds allotted for Attukal Pongala preparedness in Thiruvananthapuram district and HUDCO housing scheme to the tribal people in Palakkad district, within two months.

3.6.1.2 Blockage of funds due to non-implementation of schemes

In respect of certain schemes, though the funds were released for implementing the programme defined by State level implementing agency, lack of initiative on the part of district administration has led to blockage of substantial portion of the fund in STSB/bank accounts. Instances noticed in Audit are detailed below;

- State Disaster Management Authority since its constitution in 2011, was releasing funds to District Collectors for various disaster preparedness activities and training programme. Programme includes strengthening of district emergency response capabilities, formation of emergency response teams and provide them training, preparation of district disaster management plans, implementation of district disaster management plan, drought relief operations, etc. It was observed that out of ₹341.16 lakh (funds released between 2012 and 2016), ₹192.40 lakh (56.40 per cent) remained unutilised in the test-checked districts at the end of March 2017. District Collector, Thiruvananthapuram replied that it was difficult to implement the schemes with the conditions stipulated by State Disaster Management authority (SDMA) and their request for relaxation was refused by SDMA. District Collectors of Alappuzha, Ernakulam, Kollam

and Wayanad stated that as per the orders dated 31.10.2016, Government permitted them to utilise the balance fund within one year. Further, District Collectors received funds for disaster mitigation programme as part of United Nation's Development Programme (UNDP) during 2008-09. In spite of the specific directions to utilise funds before June 2009, unutilised balances (₹8.36 lakh out of ₹38.60 lakh) were noticed in Ernakulam, Kannur and Kollam collectorates. Though, ₹11.25 lakh was released to Thiruvananthapuram collectorate under UNDP, no records were available to ensure receipt and utilisation of funds. Reply in this regard was awaited (January 2018).

- During 2012-13, the State Government decided to elevate the Government Schools to international standards and decided to provide basic facilities like toilets, girls friendly toilets, urinals and also to provide drinking water facilities which are deficient in Government schools of Kerala. Accordingly, funds were released to District Collectors for implementing the programme in their districts. It was observed that the District Collectors failed to utilise entire release even after four years and in four ¹⁰district collectorates 31.26 per cent (₹319.18 lakh out of ₹1021.10 lakh) of the fund remained unutilised with them at the end of March 2017. Similarly, funds received for construction of girls friendly toilets, urinals, etc., in Vocational Higher Secondary Education schools were also not fully utilised (₹30.34 lakh out of ₹145.50 lakh) in the test-checked districts (except in Ernakulam and Wayanad). District Collectors, Kollam, Kannur and Palakkad stated that delay in submission of final bills was the reason for non-utilisation of balance funds. However, keeping the un-utilised balance out of Government account is against the provisions of Kerala Financial Code and also efforts were not there to complete the projects in time.
- State Government accorded administrative sanction for setting up of Virtual/Smart Classrooms in selected minority schools and funds amounting to ₹75 lakh (₹5 lakh for each school) were released (2014-15)

¹⁰ Kannur (₹45.48 lakh), Kollam (₹121 lakh), Palakkad (₹60.21 lakh) and Thiruvananthapuram (₹92.49 lakh).

to District Collectors (except Wayanad in test-checked districts) for implementation of the scheme in 15 schools. It was observed that though 47 per cent of the funds received by District Collectors were released (September 2015) to M/s Keltron for setting up of virtual classrooms in selected schools, the same was not established till the end of March 2017 and the remaining 53 per cent of the funds were blocked up with District Collectors for more than one year. District Collectors Alappuzha and Kollam stated that installation work was completed by M/s Keltron but final payment was pending for want of bills from M/s Keltron. District Collectors Ernakulam, Kannur and Palakkad stated that work was not completed and hence the balance fund was retained by them.

[Audit Paragraph 3.6.1.2 contained in the Report of the Comptroller and Auditor General of India on State Finances for the year ended 31st March, 2017.]

[Note furnished by the Government on the above audit paragraph is included as Appendix II]

(Excerpts from the discussion of Committee with officials concerned)

13) The Additional Secretary, Finance Department submitted that the audit para was related to various types of projects in many departments, executed by District Collectors and the report would be obtained from the District Collectors concerned and would be submitted.

Conclusion/Recommendation

14) The Committee directs the Department to submit a detailed report regarding the audit paragraph 3.6.1.2 within two months.

3.6.1.3 Retention of un-utilised balance after implementation of schemes

Under ordinary circumstances, every programme may have a portion of the funds allocated remaining unutilised and in this situation it is the duty of the

departmental officer to refund the unutilised balance as early as possible. It was observed in audit that in the following cases funds were retained by District Collectors without taking necessary steps to refund the unutilised balance.

- As per the Member of Parliament Local Area Development Scheme (MPLAD), each Member of Parliament (Lok Sabha and Rajya Sabha) was allotted a certain amount (₹1 crore from 1993-94, ₹2 crore from 1998-99 and ₹5 crore from 2011-12) in each year for execution of works of his/her choice in the constituency he/she represents. Nominated Members of the Lok Sabha and Rajya Sabha may also select works for implementation in one or more districts, anywhere in the country. Funds allotted would be kept in a savings bank account opened in the name of MP and administered by the District Collector. Once MP demits office, unutilised balance in the account is to be transferred to the account of his successor in the case of Lok Sabha MP and distributed among other MPs in the case of Rajya Sabha MP. Audit scrutiny revealed that in five districts¹¹, an amount of ₹12.34 crore remained blocked up in the bank account of 33 MPs who demitted office one to seven years back, without being transferred or distributed. District Collectors stated that action was being taken to refund/transfer un-utilised balance immediately. However, undue delay was noticed on the part of District Collectors to surrender/distribute the unutilized balance, thereby violating the provisions of MPLAD scheme.
- During 2015-16, State Government decided to provide interest subsidy to jobless students of BPL category, who availed education loan from April 2004 to March 2009. In this regard, ₹1.90 crore (out of ₹12.28 crore) and ₹0.58 crore (out of ₹0.81 crore) remained unutilised in Alappuzha and Ernakulam respectively, as some of the bank accounts of students already closed. District Collector, Alappuzha stated that non-refund of balance fund was due to non-receipt of statement from State Bank of Travancore (bank entrusted to transfer the fund to beneficiaries account) and District

11 Alappuzha (₹0.74 crore), Ernakulam (₹3.55 crore), Kannur (₹1.54 crore) Kollam (₹1.06 crore) and Thiruvananthapuram (₹5.45 crore).

Collector, Ernakulam was waiting for further direction from Government to refund the balance. Replies were not tenable, since the unutilised balances were not refunded to Government account immediately as per the provisions of Kerala Financial Code.

- As per the recommendations of Thirteenth Finance Commission (XIII FC) BPL families were to be given cash incentive (₹150/- per BPL family) for enrolling in UID. Out of ₹3.14 crore released to Ernakulam, Palakkad and Thiruvananthapuram district collectorates, unspent balance of ₹0.20 crore was idling even after the expiry (March 2015) of XIII FC period. District Collectors, Ernakulam and Palakkad stated that they were waiting for directions from Information and Technology Department to refund unutilised balance. Replies of the District Collectors were not tenable, as the refund could have been done much earlier as per the provisions of the General Financial Rules, without waiting for further directions.
- District Collector, Kollam, received an amount of ₹65 lakh in March 2014 for the construction of hospital ward building in THQ Hospital, Kottarakkara and construction was completed in November 2014. Unspent balance of ₹3.96 lakh was not remitted back to Government Account. District Collector, Kollam stated that balance fund was being utilised for purchase of furniture in the Hospital.

3.6.1.4 Accumulation in MLASDF

'Special Development Fund for Members of Legislative Assembly (MLA)' was constituted in the year 2001 for carrying out development activities as per the choice of MLA in his/her Constituency. Every year ₹one crore would be released to the District Collector under whose jurisdiction the constituency of the MLA falls and the same would be kept in a Special Treasury Savings Bank (STSB) account opened for the purpose. Projects/works would be executed by the District Collectors based on the suggestions received from the MLA and meet the expenditure from the funds entrusted to them. Audit collected the details of receipt and utilisation of funds from all the fourteen districts of the State and observed that against the release of ₹718 crore, utilisation was ₹656

crore resulting in a accumulation of ₹62 crore in STSB during the last five years. At the end of March 2017, STSB had an unspent balance of ₹290 crore. Considering this accumulation year after year, it is proposed to review the transfer of funds from Consolidated Fund to Public Account year after year and not being utilised fully in the year of its release.

The above facts were reported to Government in October 2017 and reply was awaited (January 2018).

3.7 Conclusion and Recommendation

The Audit of Accounts of Autonomous Bodies, which was entrusted to the Comptroller and Auditor General of India under Sections 19 (2), 19 (3) and 20 (1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, are pending in respect of four bodies due to delay in submission of accounts for 2015-16.

Though funds for implementing various schemes were released to the District Collectors with detailed guidelines/directions, efforts were lacking from district authorities to implement it on time and utilise the funds fully in the year of release or in the succeeding year. Funds released for specific programme of State Disaster Management Authority were not utilised fully by any of the District Collectors test-checked in audit. District authorities failed to refund the unspent balance in respect of MPLAD scheme, Education loan interest subsidy, Incentives for enrolling in UID, etc.

It is recommended that a review of utilisation may be conducted at the District Collector level in every six months to avoid blockage of unspent balance.

[Audit Paragraphs 3.6.1.3 to 3.7 contained in the Report of the Comptroller and Auditor General of India on State Finances for the year ended 31st March, 2017.]

[Note furnished by the Government on the above audit paragraphs is included as Appendix II]

(Excerpts from the discussion of Committee with officials concerned)

15) The Committee informed that a certain percentage of funds in MPLAD scheme had to be earmarked for SC/ST and tribal sectors and proposals would be made accordingly. But it was not ensured that the funds allotted was utilised properly and the unspent fund if any was expended for the same purpose in that sector. As there was no such provision in MLA fund schemes, proposals could be made for other works utilising the unspent fund and, therefore action should be taken to ensure the utilisation of unspent amount in MPLAD schemes also. The Committee pointed out the press reports regarding the non-utilisation of MP funds, and recommended that a software for the fund utilisation of both MP and MLA schemes should be developed so that the details of allotment, expenditure and new proposals made on unutilised fund if any, could be made available at district level and processes could be monitored by the members too.

16) When the Committee asked about the subsidy to students of BPL category, the Additional Secretary, Finance Department submitted that due to some errors in IFS code, a few unspent balance of the education loan scheme remained in the students' bank accounts even after the accounts were closed, and the same had been reconciled and retrieved in some districts, and necessary steps were being taken to recover the balance also.

17) The Committee opined that there existed some uncertainty regarding the subsidy to students and recommended that necessary directions should be issued for the disbursement of stipend and loan to only those students studying in Government, Aided and Self Financing Institutions. Students should be made aware about the fraud and pitfalls in the field and necessary clarification regarding the eligibility for financial assistance should be provided so that students intending to take up higher studies should not be exploited.

18) When the Additional Secretary, Finance Department informed that the project had been wound up in 2018, the Committee opined that such incidents should be handled carefully, even though the project did not exist. The Special

Secretary, Finance Department informed that issues like the non-accredited courses being identified after completion of the course had been noticed and necessary action at Assistant Director level could be taken in concurrence with education department.

19) Regarding the Accountant General's finding that the incentive balance of UID (Unique Identification) was not refunded, the Additional Secretary, Finance Department submitted that confirmation from Kerala State IT Mission was received that the balance amount had been refunded to Government. When the Committee pointed out the Accountant General's report that out of ₹ 65 lakh allotted for construction of a Hospital, the District Collector, Kollam had expended the unspent balance for purchase of furniture in the Hospital, the Special Secretary, Finance Department submitted that report in that regard might be obtained from the District Collector concerned and would be submitted.

20) When, the Committee enquired about the action taken to avoid the accumulation of funds in MLA SDF, the Special Secretary, Finance Department submitted that the issue was solved as funds were being provided directly to District Collectors at present. The Additional Secretary, Finance Department added that the unutilised MLA funds were parked at treasury accounts and bank accounts and showed in consolidated statements earlier, but it could not be done so, since 2018.

Conclusion/Recommendation

21) **The Committee recommends that a software be developed for the fund utilisation of both MPLAD and MLASDF schemes so that the details of allotment, expenditure and status of sanctioned proposals and the status of new proposals for unutilised fund if any, are available at the district level and the processes can easily be monitored by the elected members.**

Thiruvananthapuram,
18th September, 2025.

SUNNY JOSEPH,
Chairperson,
Committee on Public Accounts.

APPENDIX I**SUMMARY OF MAIN CONCLUSIONS / RECOMMENDATIONS**

Sl No.	Para No.	Department concerned	Conclusion / Recommendation
1	3	Finance	The Committee directs the Department to furnish a report regarding the status of submission of Accounts of the autonomous bodies / authorities mentioned in the audit paragraph 3.2. within a period of two months.
2	7	Finance	The Committee expresses its displeasure over the delay in registering FIR in many cases of misappropriation and defalcation of Government money and observes that the defalcators are taking advantage of the delay on the part of Department. Hence, the Committee recommends that immediate departmental and legal actions should be taken against the defalcators and directs to take time bound follow up measures in all such cases.
3	11	Finance	The Committee directs the Department to furnish a detailed report regarding the utilisation of Tsunami rehabilitation fund and a status report on construction of houses to the beneficiaries, in Thiruvananthapuram and Kollam districts within two months.

4	12	Finance	The Committee directs the Department to submit a detailed report on the utilisation of funds allotted for Attukal Pongala preparedness in Thiruvananthapuram district and HUDCO housing scheme to the tribal people in Palakkad district, within two months.
5	14	Finance	The Committee directs the Department to submit a detailed report regarding the audit paragraph 3.6.1.2 within two months.
6	21	Finance	The Committee recommends that a software be developed for the fund utilisation of both MPLAD and MLASDF schemes so that the details of allotment, expenditure and status of sanctioned proposals and the status of new proposals for unutilised fund if any, are available at the district level and the processes can easily be monitored by the elected members.

**Action Taken Report on Para 3.1 of the Audit Report of Comptroller and Auditor General of India on
State Finances for the year ended March 2017**

Sl.No	Para	Recommendation	Action Taken
1	Para 3.1	<p>Para 3.1: Delay in furnishing Utilisation Certificates</p> <p>Article 208 of the Kerala Financial Code stipulates that the State may make such grants-in-aid for public purposes or activities carried out by private institutions or local bodies as are in conformity with Article 282 of the Constitution of India. Financial rules stipulate that the authority sanctioning grant-in-aid has to stipulate, in every order sanctioning the grant, a time limit not exceeding one year from the date of sanction for utilisation of the grant and a time-limit of nine months for the submission of audited accounts. The Utilisation Certificate should be furnished within three months from the date of receipt of audited accounts. The Utilisation Certificate (UC) for grants-in-aid exceeding Rs.10,000 has to be forwarded to the Accountant General (Accounts and Entitlement), Kerala. It was observed that 12 Utilisation Certificates for Rs.32.92 crore were not received (June 2017) by the AG (A&E), in respect of grants for which UCs were due during the period from 2014-15 to 2016-17. The age-wise position of delays in submission of Utilisation Certificates is summarised in the Table below;</p>	<p>Finance Department had issued strict instructions vide Circular No.50/2015/Fin dated 23.05.2015, to furnish the Utilisation Certificates in respect of grants-in-aid to the HoDs/Principal Accountant General (A&E) in time. Later, instructions were repeatedly issued vide Circular No. 86/2018/Fin dated: 19.09.2018 & Circular No.113/2021/Fin dated: 25.11.2021 to the Grantee Institutions/Controlling Officers/Administrative Departments in this regard.</p> <p>As part of strengthening the monitoring process and its effectiveness, Finance Department has also introduced a software module 'Loan Monitoring and Fund Management System' (an online platform as part of IFMS), which is now under modification to incorporate more monitoring features in a phased manner. In order to enforce the process of furnishing of UCs in time, it has been decided to incorporate ^{system - in - aid} UC submission module also to the software. Preparation of</p>

Age - wise arrears in submission of Utilisation Certificates (in crores)

Grant-in-aid released	UC due	Utilisation certificates outstanding as on June 2017		
		Delay	Number	Amount
Upto 2012-13	Up to 2014-15	More than two years	7	5.71
During 2014-15	During 2016-17	Up to one year	5	27.21
Total			12	32.92

Delay in furnishing of UCs increases the risk of unutilized fund being misused. Timely submission of UCs should not only be insisted upon but also ensured.

detailed User Requirement Specification (URS) for the same is in progress.

P. A. Prasad

P. ANIL PRASAD
PEN: 100783
Additional Secretary to Govt.
Finance Department
Govt. Secretariat, Tvm.

Action Taken Report pertaining to Science and Technology (A)
Department on Para 3.2 of the C&AG Report ending on March 2017

Para No.	Para	Remarks
3.2 (Appendix 3.1)	<p>In order to identify the institutions, which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the Government/ Heads of Department are required to furnish detailed information about the financial assistance provided to various institutions, the purpose of assistance granted and the total expenditure of the institutions to Audit every year.</p> <p>As of March 2017, the annual accounts of four autonomous bodies /authorities due up to 2015-16 were not furnished to the Accountant General (Economic and Revenue Sector Audit), Kerala as detailed in Appendix 3.1.</p>	<p>It is mentioned in the para 3.2 (Appendix 3.1) of the C&AG report ending on March 2017, that the annual accounts of Centre for Water Resources Development due up to 2015-2016 was not furnished to the Accountant General (Economic & Revenue Sector Audit). Subsequent to formation of Kerala State Council for Science, Technology and Environment (KSCSTE), the usual practice being followed is to include the annual accounts of Research and Development institutions under KSCSTE, in the consolidated annual accounts of Kerala State Council for Science, Technology and Environment and hence the reports are shown as pending before the Accountant General. However, Centre for Water Resources Development have reported that they had already sent the Annual Accounts of the respective pending period to Accountant General directly. A copy of the same has also been given to Accountant General from Science and Technology Department.</p>


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 Joint Secretary
 Finance Department
 Govt. Secretariat
 Thiruvananthapuram



Action taken Report on Para No. 3.3 (Appendix 3.2, Sl. No.5) of State Finance Audit for the year ended on 31.03.2017.

Para No.	Recommendation	Action Taken
3.3	Delay in submission of Accounts/Audit Reports of Autonomous Bodies	<p>The Auditor's Report of Kerala Building and Other Construction Workers Welfare Board up to 2018-19 has already been submitted to Legislative Secretary.</p> <p>The auditing process for 2019-20 has been completed and is on the verge of printing.</p> <p>With regard to the Auditor's Report, 2020-21 auditing has been completed and certificate has been obtained from the auditors. Reports will be furnished soon.</p>

T. Nitakumari

T. NITAKUMARI
(PEN: 100314)
Special Secretary
Finance Department
Govt. Secretariat
Thiruvananthapuram

FINANCE (EXPENDITURE-A) DEPARTMENT

ACTION TAKEN REPORT OF C&AG OF INDIA ON STATE FINANCES

FOR THE YEAR ENDED ON MARCH 2017

(Audit Para 3.3 & 3.5)

28

Sl.No.	Audit Para No.	Audit Para	Action Taken
1	3.3	<p>Delay in submission of accounts/Audit Reports of Autonomous Bodies.</p> <p>The audit of accounts of 26 Autonomous Bodies in the field of legal aid, human rights, development of khadi, etc., in the State was entrusted to the Comptroller and Auditor General of India under Sections 19(2), 19(3) and 20 (1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports (SAR) and their placement in the Legislature are indicated in Appendix 3.2.</p> <p>Audit observed that accounts of District Legal Services Authority, Palakkad are due for five years (from 2011-12), accounts of District Legal Services Authorities, Ernakulam and Kasaragod are due for four years (from 2012-13) and that of District Legal Service Authority, Wayanad is due for three years (from 2013-14). Apart from above, accounts of six bodies are due from 2014-15 onwards.</p>	<p>Appendix 3.2, Sl No. 6 to 24</p> <p>6) Kerala State Human Rights Commission Separate Audit Report for the period upto 2018-19 submitted to Legislature. AG Audit completed upto 2020-21.</p> <p>7) Kerala State Legal Services Authority Separate Audit Report for the period upto 2017-18 submitted to Legislature. Internal Audit completed upto 2020-21.</p> <p>8) District Legal Services Authority, Thiruvananthapuram Separate Audit Report for the period upto 2017-18 submitted to Legislature. AG Audit completed upto 2020-21.</p> <p>9) District Legal Services Authority, Kollam Separate Audit Report for the period upto 2013-14 submitted to Legislature. Internal Audit completed upto 2020-21.</p>

24) Permanent Lok Adalat, Kozhikode
Separate Audit Report for the period upto
2015-16 submitted to Legislature. Internal Audit
completed upto 2020-21.

2
3.5

Misappropriations, losses, defalcations, etc.

Article 297 of the Kerala Financial Code provides that cases of defalcation or loss of public money, stamps, stores or other property should be reported to the Accountant General (General and Social Sector Audit)/Accountant General (Economic and Revenue Sector Audit), Kerala as well as to the Heads of Departments.

The final action on 106 cases of misappropriation, defalcation, etc., involving Government money amounting to ₹8.43 crore was pending with State Government. In 79 out of 106 cases, FIRs were lodged. The government should expedite action to register FIRs in remaining 27 cases. The position up to June 2017 is detailed in **Appendix 3.4 and Appendix 3.5**. The pending cases in each category as emerged from these appendices are summarised in Table 3.2.
Table 3.2: Profile of misappropriations, losses, defalcations, etc.

A. Age-profile of the pending cases			B. Nature of the pending cases		
Range in years	Number of cases	Amount involved (in lakh)	Nature/characteristics of the cases	Number of cases	Amount involved (in lakh)

Appendix 3.4 & 3.5, SL No:14, Home Department -Police (2-cases)

1) Sri.B.K.Austin, formerly APL KAP-1 Bn, Thrissur. (0.38 Lakhs)

The whole misappropriated amount was recovered from the pension of Sri.B.K.Austin on 25.3.2010 as directed by the Accountant General, Kerala. The loss sustained to Government has been fully recovered.

2) Vilappilsala Police Station, year 2016-17, Amount Rs.4.57,000/- (4.57 Lakhs)

On detailed scrutiny of cash book & TR-5 receipts, money memo of Vilappilsala Police Station for the period from 1.10.2015 to 26.7.2016, by Accountant General's Audit team, it was found that an amount of Rs.4,88,500/- collected during the entire period was misappropriated.

In connection with the misappropriation of Government money in Vilappilsala Police Station, detected during the audit of Accountant General, Kerala Sri.Rajesh. R.S, CPO T 3713 who was holding the charge of the writer of Vilappilsala Police station was suspended from service vide order No.H1/44687/2016 dated 30/07/2016 of District Police Chief Typm Rural. Also an oral enquiry has been ordered against him and the enquiry is in progress. Now he has been reinstated

Less than 5 years	17	179.69	Theft	16	1.85
5 – 10	16	86.84	Misappropriation/ loss of material	90	840.87
10 – 15	26	457.15			
15 – 20	24	74.63			
20 – 25	10	25.87			
25 and above	13	18.54			
Total	106	842.72	Total Pending Cases	106	842.72

Source: Cases reported by departments of the State Government

The reasons for delay in finalisation of outstanding cases were analysed by Audit and are summarised in Table 3.3.

Table 3.3: Reasons for outstanding cases of misappropriations, losses, defalcations, etc.

Sl. No.	Reasons for the delay/outstanding pending cases	Number of cases	Amount (in lakh)
1	Awaiting departmental and criminal investigation	20	208.23
2	Departmental action initiated but not finalised	28	372.38
3	Awaiting orders for recovery or write off	43	204.57

in service vide order No.H1/55268/2017 T dated 9/11/2017 and he joined duty in Narvamoodu P.S vide D.O No.880/2017 dated 21/12/2017. Disciplinary action against the supervisory officers of Vilappilsala Police Station has also been initiated for their supervisory lapses. Besides a case in crime No.152/2017 U/s 409, 420, 465, 468 & 471 I.P.C registered against the delinquent. Subsequently the case has been transferred to Crime Branch C.I.D vide PHQ order No.D5/29370/2017/PHQ dated 15/3/2017. The investigation is in progress and charge sheet will be submitted against the accused after completion of investigation. There is no loss to Government exchequer, since the accused has already remitted the misappropriated money to Government.

4	Pending in the courts of law	15	57.54		
	Total	106	842.72		


SREEKALA S PANICKER

JOINT SECRETARY, FINANCE DEPARTMENT

SREEKALA S. PANICKER
Joint Secretary
Finance Department
Government Secretariat
Thiruvananthapuram

SREEKALA S PANICKER

Action taken Report on para 3.3 (Appendix 3.2), of State Finances Audit Report for the year ended on 31.03.2017

Para no.	Recommendation	Action Taken
3.3	The Pendency in submission of Annual Accounts of Kerala Institute of Labour and Employment (KILE) from 2014-2015 onwards should be cleared	The Comptroller and Auditor General's audit on the Annual Accounts of Kerala Institute of Labour and Employment (KILE) has been completed up to 2020-2021. The accounts of 2021-2022 is being completed and will be submitted for audit at the earliest, after getting approval from the Executive Council. The Administration report along with separate Audit Report up to 2017-18 has been submitted to the Legislature. The Administration report for the year 2018-19 approved by the General Body held on 24.02.2023, is under consideration of the Government. The Administration Report and separate Audit Report for the years 2019-2020 and 2020-2021 will be submitted for approval from the Government, as soon as approved by the General Body.



V. SUSEEL KUMAR
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Additional Secretary
Finance Department
Govt. Secretariat
Thiruvananthapuram

ACTION TAKEN REPORT ON THE STATE FINANCES FOR THE YEAR ENDED ON 31ST MARCH 2017

SL. No.	Para No.	Related department	Recommendation	Action taken
1	3.4	Kerala State Insurance Department	<p>The departmental undertaking of certain Government departments performing activities of quasi commercial nature are required to prepare pro forma accounts annually in the prescribed format, showing the working results of financial operation so that the Government can assess the over all financial strength and efficiency of these departments in conducting their business. Non-finalisation of accounts in time prevents the above scrutiny and also puts the investment of the Government outside the scrutiny of Audit.</p> <p>Heads of the Department in the Government are also required to ensure that the undertakings prepare such accounts and submit to the Accountant General (General and Social Sector Audit/Economic and Revenue sector Audit) Kerala within the specified time frame</p>	<p>The Proforma Accounts for the Period 2013-2014 had already been completed and submitted to the Accountant General and it was certified by the Accountant General.</p>



G. SREENI
 Joint Secretary
 Finance Department
 Govt Secretariat
 Thiruvananthapuram



Government of Kerala

No. 1914/FIW-D1/2018/FIN

**Finance Inspection (NT-D) Department
Thiruvananthapuram
Date: 07/03/2019**

**REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF
INDIA on STATE FINANCES for the year ended March 2017 - Para No.3.5
Action Taken Statement.**

Sl. No.	Paragraph Number	Report	Action Taken
1	3.5	Misappropriation, Defalcation, Theft, Loss etc. - reg	<p>Para 3.5 of C&AG report for the year 2016-17 deals with misappropriation, theft, loss etc. on which orders have been issued to Heads of Departments to clear the pending cases relating to their respective departments.</p> <p>Following this Finance (Inspection-D) Department conducted inspection in Arakulam Krishi Bhavan (IAU II) in the year 1999-2001 relating to the case of Sri.Ciriac Joseph who had misappropriated an amount of Rs.78,883/- through sale of banana plants & other crop seeds. Inspection Report had been sent to Administrative Department, recommending to recover the amount from the then PAO, who had failed to recover the amount of Rs.78,883/- from the DCRG of Sri.Ciriac Joseph at the time of payment to his nominee.</p> <p>Finance (Inspection-D) Department conducted another inspection at Azhutha Block Panchayath (IAU II) of the year 1999-2000 regarding the loss of Rs. 2,00,000/- while implementing work the "modification of B.Ed centre Kumali".</p>

		<p>On verification by Vigilance it was found out that the loss sustained to Government was Rs.1,30,000/-. Further enquiry by Finance Inspection Wing revealed that a sum of Rs.1,30,000/- had been remitted at Peermade Sub Treasury on 15/11/2007 as directed by the Hon'ble High court. The Inspection Report had been sent to Administrative Department for necessary action.</p> <p>As regards the balance defalcation cases in the report (Para 3.5), D.O.Letter No.11309/FIW-D1/2010/FIN. Dtd. 13.10.2017 & 02.05.2018 had been sent to the respective Heads of Department to clear the pending cases. Moreover, Finance Department conducted a meeting of the Finance officers of the departments and issued strict instructions to them to clear the pending paras at the earliest. Initial reports from the Departments concerned are being obtained by this Department and a detailed report regarding the subject will be forwarded to Accountant General at the earliest.</p>
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Ajay Kumar

AJAYAKUMAR.K.S.
ADDITIONAL SECRETARY

**FINANCE (NATIONAL SAVINGS) DEPARTMENT: ACTION REPORT ON THE
AUDIT REPORT OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA
ON STATE FINANCES FOR THE YEAR ENDED 31/03/2017.**

C & AG PENDING CASE

1.	Department	National Savings Department
2.	Report No. & Year	Report on State Finances for the year ended 31/03/2014 (also in the report for the year ended on 31 st March 2015, 2016, 2017, 2018, 2019 & 2020)
3.	Para No.	3.5 Misappropriations/Losses, Defalcation etc.
4.	List of paragraph/brief description of the case	Misappropriation of Government money by Sri.V.S.Dakshinamoorthy, Lower Division Clerk, in the Office of the Deputy Director of National Savings, Kannur
5.	Amount of defalcation	Rs.44,879/- (Rounded figure Rs.45,000/-)
6.	Year of occurrence	1989-90
7.	Action taken on the report	The audit para 3.5 was related to the case of misappropriation of Government fund amounting to Rs.44,879/- by Sri. V.S.Dakshinamoorthy, who had been working as a Lower Division Clerk, in the Office of the Deputy Director of National Savings, Kannur. Revenue recovery proceedings were initiated against the incumbent to realize the amount. But the District Collector, Kannur vide letter No.DCKNR/16717/2017-G3 dated 16-12-2019 reported that the incumbent has no registered property in any of the villages in Kannur District. The District Collector has also reported that the incumbent is absconding. Based on the report of the District Collector, Kannur, Vide G.O.(Rt) No.3127/2020/Fin dated 20-05-2020 Government has decided to write off the defalcated amount of Rs.45,000/- by Sri.V.S.Dakshinamoorthy, former LDC in the Office of the Deputy Director of

		<p>National Savings, Kannur, since there is no other way to realize the defalcated amount.</p> <p>The present status of the case:</p> <p>The Accountant General (G&SSA), Kozhikode has already been requested to drop Audit para 3.5 figured out in the Comptroller and Audit General report on State Finances for the year ended on 31.03.2014 (2017). In view of above facts, the pending audit para 3.5, (Appendix 3.4, 3.5) figured in the C & AG report on State Finances for the year ended on 31st March 2014(2015 to 2017) may be cleared.</p>
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വിജയശ്രീ. എം. എസ്
 (പെൻ - 100563)
 ഓഡിറ്റ് സെക്രട്ടറി
 ധനകാര്യ വകുപ്പ്
 ഗവ: സെക്രട്ടേറിയറ്റ്
 തിരുവനന്തപുരം

Statement of Remedial Measures Taken on the Para 3.5 in the Report of the C&AG(G&SS) for the year ended on March 2017

Para	Audit Observation	Action Taken
3.5	<p>Para 3.5 of Audit report on State Finance for the year ended March 2017</p> <p>Misappropriations, losses, defalcations, etc</p>	<p>The audit report referred is related to all the LSGIs across the State. There are almost 1200 such Institutions in the State consisting of 941 GPs, 152 BPs, 14 DPs and 93 urban bodies. Concerned Secretaries of those Institutions have been working as its DDOs and the cases of misappropriations, losses, defalcations etc noted by AG could be traced/located/collected only at their instance. Government is not maintaining a consolidated statement showing discrepancies. However, the issue was examined by the Department scrupulously in light of the observations made by Accountant General and Principal Director, LSGD has been directed to maintain a consolidated statement collecting such inputs from each LSGI via google sheet and to update the status to Government.</p> <p>As the new Directorate has come into being as part of the new Integrated Service, it is expected this mechanism could effectively be enforced and monitored.</p>



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Joint Secretary
Thiruvananthapuram

Finance(Agri-B) Department

**Action Taken Report (Status Report) on the Audit Report on State
Finances for the year ended on 31st March 2017 related to
Animal Husbandry (E) Department**

Details of Misappropriation /Loss of Government Material

No. of cases	No. of Audit Para	Amount Rs. In Lakh	Brief discription of the case	Action taken
1	Appendix 3.5	0.35	Government have directed to recover the amount of Rs. 35,000/- from the DCRG of Dr.M.Sreedharan, Joint Director of Animal Husbandry Department who retired from service on 31/03/2011. As such, vide Verification Report No. PR2 101311635 dated 06/12/2013. Accountant General Thiruvananthapuram has directed to deduct an amount of Rs. 35,000/- from his DCRG as it was loss to Govt.	As per G.O.(Rt)No. 180/2023/AHD dated 05.05.2023 order has been issued to entrust the District Treasury Officer, Thiruvananthapuram to recover an amount of Rs.35,000/- from his dearness allowance or from the arrears of DA or from the arrears of pension revisions.




 പാ: 100473
 ഗവ: ജനകീയതയുടെ
 ധനകാര്യ വകുപ്പ്
 ഗവ: സെക്രട്ടറിയറ്റ്
 തിരുവനന്തപുരം

**Action Taken Report on C&AG Report on State Finances for the year ended March 2017 related to
General Education Department**


Para No. 3.5

FINANCE (EDUCATION A) DEPARTMENT

No.	Para No.	Recommendation	Action Taken
	3.5 (Page No.67 of C&AG report 2018)	<p>Article 297 of the Kerala Financial Code provides that cases of defalcation or loss of public money, stamps, stores or other property should be reported to the Accountant General (General and Social Sector Audit)/Accountant General (Economic and Revenue Sector Audit), Kerala as well as to the Heads of Departments.</p> <p>The final action on 18 cases misappropriation, defalcation, etc, involving Government money amounting to 28.86 lakhs was pending with General Education Department.</p>	<p>(1) Govt.HSS, Kokkallur, Kozhikode- An amount of Rs.6518/- was written off by the Director of General Education vide order no. L2/3475/20 /DGE dated 26.02.2020.</p> <p>(2) Govt.HSS Mathamangalam, Kannur. - Out of an amount of Rs.66,216/- misappropriated by Smt.K.V.Usha, clerk Govt HSS Mathamangalam an amount of Rs.5359/- was remitted and the balance amount to be recovered is Rs. 60,856/- including the interest amount of Rs.1516/-. Total amounting to Rs.62,372/- was remitted by her to Head master Govt HSS Mathamangalam on 21/01/2021 as per TR5 receipt no.AV no.042041. Necessary steps has been taken by the Head master to disburse the amount to the concerned parties.</p> <p>(3) Govt.LPS Muttada, Thiruvananthapuram- An amount of Rs.500/- was written off vide Order No.L2/4598/2018/DGE dated 11.01.2021.</p> <p>(4) Govt.High School for Girls, Attingal- It has been informed that the police have reported that the case of the theft is in Judicial First Class Magistrate Court, Attingal as per CC No.564/01. The case has been considered as an unknown case as the stolen property or the person who committed the theft could not be traced out. (Theft amount-Rs.9106/-)</p> <p>(5) GHS Plavode, Amachal- Amount of loss is Rs.13,941/-. As per the letter from AG, this case was closed (IAUI/Defal/20-21 dated.30.09.2020)</p> <p>(6) Govt.Boys HS, Malayikal -The loss amount of 22,132/- was written off vide Order No.L2/4605/2018/DGE dated 13.01.2021.</p>

		<p>(7) VHSS Alamcode – Actual amount reported by the Headmaster is Rs.6628.50/-. This amount was written off vide Order No.L2/217722/2021/DGE dated 13.01.2021.</p> <p>(8) Govt. UPS Attukal – As per letter from AG, this case was closed. Amount Rs.7301/- (IAU/Defal/20-21/10 dated.30.06.2020)</p> <p>(9) Govt. HS Kannadipparambu – Amount of loss – Rs.14536/-. As per the letter from AG, this case was closed. (No.FAU1/Defalcation/22-23/163, dated 07.02.2023).</p> <p>(10) Govt. VHSS, Mulakkuzha, Alappuzha – The liability amount of Rs.5,09,917/- was recovered from Sri.K.Muralidharan's arrear salary.</p> <p>Liability of Sri.K.Aravindakshan amounting to Rs.38,643/- was remitted to treasury.</p> <p>Liability of Smt.V.R.Pushpavally amounting to Rs.19,024/- has been recovered from DCRG amount.</p> <p>Liability of Smt. A.Vijayakumari Amma amounting to Rs.1,13,120/- and Smt. B.Rajalakshmi Amma amounting to Rs. 1,05,026/- has been remitted to treasury in two spell.</p> <p>Liability of Smt.K.Vijayamma amounting to Rs.1,34,995.50/- had been remitted in the treasury.</p> <p>(11) Govt. LP School, Kulathoor, Thiruvananthapuram- An amount of Rs.9369/- was written off by the Director General of Education vide Order No.L2/4601/2018/DGE dated.06.02.2021.</p> <p>(12) Govt. HSS Mithrumala, Thiruvananthapuram- An amount of Rs.23428/-was written off vide order No.L2/83078/2018/DGE dated 13.01.2021.</p> <p>(13) Govt.VHSS (Sports) HS Section Kannur- Amount of loss – Rs.3,90,000/-. As per the letter from AG, this case was dropped. (AMGII(HQ)11/111/12-327/14-15/253 dated</p>
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		<p>31.03.2021)</p> <p>(14) Govt.HSS Balamthode, kasargode- The amount of Rs.1,68,800/- was already remitted as reported by the Director , HSS.</p> <p>(15) Assistant Education Officer, Chevayur, Kozhikode-Loss amount - Rs.3,41,711/- Since this case pertains to 1971-72, this was closed by Govt as more than 50 years have elapsed.</p> <p>(16) Govt.High School, Vattiyoorkavu-Sri.Sudhakaran Nair was suspended from service w.e.f. 11.08.97 in connection with irregularities in the establishment pay bill amounting to Rs.1,10,255/-. Enquiry Commisioner and Special judge ordered imprisonment and fine of Rs.1,50,000/- on seven seperate cases. Subsequently, he had remitted Rs.97,000/- in the court and terminated from service w.e.f 11/8/97. Subsequently, Govt sanctined (Nov 2014) compassionate allowance to him. Proposal to write off the balance amount Rs.18000/- is under the consideration of Govt. As he was dead and his wife is aged and is incapable of remitting the loss amount.</p> <p>(17)Govt.VHSS Vithura,Thiruvananthapuram-In this case the proposal to write off Rs.1,50,000/- is being examined by Govt.</p> <p>(18) Govt.UPS,Painavu,Idukki- Liability amount is Rs.5.25 lakh. In this case, DDE Idukki reported that necessary steps have been taken to initiate revenue recovery by registering in online portal.</p> <p>Out of the total liability of Rs. 28.86 lakhs , Rs.20.90321 lakh have been settled in the following ways. (write off, closed , dropped , remitted and recovered.)</p>
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 (PEN-100467)
 Additional Secretary
 Finance Department
 Govt. Secretariat
 Thiruvananthapuram

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Additional Secretary
Finance Department
Govt. Secretariat
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REMEDIAL MEASURES TAKEN ON AUDIT REPORT OF C&AG FOR THE YEAR ENDING MARCH 2017 IN CONNECTION WITH MANAGEMENT OF FUNDS

Sl No	YEAR OF AUDIT REPORT	AUDIT PARA NUMBER	RECOMMENDATION /SUGGESTION	ACTION TAKEN
24	31.03.2017	3.6, 3.6.1, 3.6.11, 3.6.12	After Tsunami devastation of Kerala in December 2004, funds were released to District Collectors for various of rehabilitation activities for the Tsunami affected people of the State and District administrations of Thiruvananthapuram and Kollam were received funds between 2007-08 to 2012-13. However, ₹7.03 crore remained unutilised with two districts (Thiruvananthapuram - ₹76 lakh and Kollam - ₹6.27 crore) at the end of March 2017.	<p>Tsunami Rehabilitation Project work is a Government of Kerala project work for the rehabilitation of Tsunami affected with the funds from Government of India. Various schemes are implemented in the state through 17 departments and 9 coastal districts.</p> <p>The projects sanctioned to Kollam District under Tsunami Rehabilitation Project have been completed. But some of the final bills of the sanctioned projects under Tsunami Rehabilitation Project, ie a bridge constructed by the Public Works Department and the salary of the employees who supervised the construction activities from the Housing Board were to be paid. The details of funds utilised from 31.03.2017 to 30.06.2018 is enclosed as Annexure A. After 31.03.2017 Rs.4,69,44,909/- have been disbursed for this purpose. Moreover the final bill of Tsunami flat construction at Akkolil site and bill towards INSITU house project are also to be settled. INSITU is a housing scheme implemented under TRP in which the house construction is done directly by the beneficiaries themselves. Rs.2,00,000/- is allotted to the construction of each house in which the amount is sanctioned in two equal installments (Rs.1,00,000/- each). The second installment of the said project is pending as some of the beneficiaries did not complete the first stage of construction.</p>

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The remaining fund has to be spend for these purposes and when it is distributed the amount shown in the C & AG report will fully to be utilized.

Beneficiary Driven Cluster Housing Scheme has been implemented in Thiruvananthapuram District under the Tsunami Rehabilitation Project, and Rs.2,70,000/- to be given to each beneficiary in 5 installments under this scheme. The amount needed for the land acquisition of this scheme is also met from Tsunami Rehabilitation Fund. In Thiruvananthapuram District the project is being implemented at 10 sites and the audit by the Accountant General's office was done at the time the amount was paid for the expenses of this project. At that time a total of Rs. 76,53,184 / - was deposited in the bank account including the original account balance Rs. 36,89,228 /- plus the amount Rs. 39,63,956/- which is allotted to the provision of LAR 140/2010 and LAR 141 /2010 at Thiruvananthapuram Sub Court. After the audit, the amount of Judgment Rs. 39,63,956/- was deposited in the Thiruvananthapuram Sub-Court and the rest is allowed to the beneficiaries of the said housing scheme for the completion of each phase of house construction. Out of the total amount of Rs.76,53,184/- remained in the TRP account, Rs.49,49,545/- has been utilised. Now an amount of Rs.27,03,639/- is remained in the TRP bank account. The balance amount in the account have not been refunded for want of payment towards the last installment of the beneficiaries who have completed construction of house and also for meeting the expense on the issue of setting up of name boards on Tsunami sites.

Sree A. S. Panicker

SECRET

Department of
State
PANICKER

ANNEXURE ATSUNAMI FUND EXPENDITURE IN KOLLAM DISTRICT

Sl. No.	Name of Agency	Expenditure	Amount expended
1	Q.S.S.Kollam	Construction of Thannimukku Tsunami flat (Final Bill)	86,41,705/-
2	Q.S.S.Kollam	Construction of Kuttikkadu Tsunami flat (Final Bill)	42,19,153/-
3	Chief Engineer, Housing Board	Salary Arrear	22,31,633/-
4	Chief Engineer, Housing Board	Pay Revision Arrear	15,68,018/-
5	Executive Engineer, PWD	Construction of Edachira Bridge	88,82,086/-
6	Nirmithikendra, Kollam	Construction of Protection Wall in Akkolil Tsunami cite	21,83,030/-
7	Project Director, TRP, Thiruvannathapuram	Interest	1,47,07,190/-
8	Special Tahasildar, L.A No. 1, Kollam	Land Acquisition	33,12,094/-
9	INCITU House	Second Installment	12,00,000/-
TOTAL			4,69,44,909/-

നം. 1666112/എച്ച്.എൽ.റ്റി. എ 2/4/2021-ധന

ധന (ഹെൽത്ത്-എ) വകുപ്പ്

തീയതി:: 22/11/2022.

സി.&എ.ജി.യുടെ 2017 മാർച്ചിൽ അവസാനിച്ച വർഷത്തെ സംസ്ഥാന സമ്പദ് വ്യവസ്ഥയെക്കുറിച്ചുള്ള റിപ്പോർട്ടിലെ ഓഡിറ്റ് ഖണ്ഡിക 3.6.1 നേലുള്ള നടപടി റിപ്പോർട്ട്

ക്രമ നം.	സി.&എ.ജി.യുടെ 2017 മാർച്ചിൽ അവസാനിച്ച വർഷത്തെ സംസ്ഥാന സമ്പദ് വ്യവസ്ഥയെക്കുറിച്ചുള്ള റിപ്പോർട്ടിലെ ഓഡിറ്റ് ഖണ്ഡിക 3.6.1	നടപടി റിപ്പോർട്ട്
1	<p>"In November 2015, 15 crore was released to District collector, Alappuzha for paying compensation to the title holders of the land identified for setting up Medical College in</p>	<p>ഹരിപ്പാട് മെഡിക്കൽ കോളേജ് നിർമ്മാണവുമായി ബന്ധപ്പെട്ടുള്ള സ്ഥലം ഏറ്റെടുക്കൽ നടപടികൾക്കായി ആലപ്പുഴ ജില്ലാ കളക്ടറുടെ പേരിലുള്ള അക്കൗണ്ടിൽ നിക്ഷേപിച്ച തുകയിൽ മിച്ചമായി അവശേഷിക്കുന്ന തുകയിൽ തുടർ തീരുമാനങ്ങൾ കൈക്കൊള്ളണമെന്നു മെഡിക്കൽ വിദ്യാഭ്യാസ ഡയറക്ടർ സർക്കാരിനോട് അഭ്യർത്ഥിച്ചിരുന്നു. സർക്കാർ ആവശ്യപ്പെട്ട കൂടുതൽ വിവരങ്ങൾ തേടി മെഡിക്കൽ വിദ്യാഭ്യാസ ഡയറക്ടർ ആലപ്പുഴ ജില്ലാ കളക്ടറോട് റിപ്പോർട്ട് തേടുകയുണ്ടായി. അതിന്റെ അടിസ്ഥാനത്തിൽ ഹരിപ്പാട് മെഡിക്കൽ കോളേജിനായി ഏറ്റെടുത്ത ഭൂമിയിൽ നിലവും പുരയിടവും ഉണ്ടെന്നും നിലം ഉൾപ്പെട്ടിട്ടുള്ളതിനാൽ നിർമ്മാണ പ്രവർത്തനങ്ങൾ ആരംഭിക്കുന്നതിനു മുന്നോടിയായി നെൽവയൽ തണ്ണീർത്തട സംരക്ഷണ നിയമപ്രകാരം സർക്കാരിൽ നിന്നും അനുമതി ലഭ്യമായാൽ മാത്രമേ തുടർ നിർമ്മാണ പ്രവർത്തനങ്ങൾ നടത്താൻ കഴിയുകയുള്ളൂ എന്നും ആലപ്പുഴ ജില്ലാ കളക്ടർ റിപ്പോർട്ട് ചെയ്ത വിവരം</p>

<p>Karthikappally Taluk, Karuvatta Village. 1108.66 lakh was paid as compensation and the balance was blocked up in work deposit account for the last two years. District Collector stated that land acquisition process was not continuing and further directions were awaited from Government".</p>	<p>മെഡിക്കൽ വിദ്യാഭ്യാസ ഡയറക്ടർ സർക്കാരിനെ അറിയിക്കുകയും ചെയ്തിട്ടുണ്ട്.</p> <p>കൂടാതെ ഹരിപ്പാട് മെഡിക്കൽ കോളേജിനായി ഏറ്റെടുത്ത സ്ഥലം കൈയേറാതെ സൂക്ഷിക്കാനുള്ള നിർദ്ദേശങ്ങൾ സമർപ്പിക്കുവാനും പ്രസ്തുത ഭൂമിയുടെ ആധാരങ്ങൾ മെഡിക്കൽ വിദ്യാഭ്യാസ ഡയറക്ടർക്ക് കൈമാറാനും സർക്കാർ ആരോഗ്യ വകുപ്പു ഡയറക്ടർക്ക് നിർദ്ദേശം നൽകിയിരുന്നു.</p> <p>അതിനെത്തുടർന്ന് ബന്ധപ്പെട്ട ആധാരങ്ങൾ ആരോഗ്യ വകുപ്പു ഡയറക്ടർ മെഡിക്കൽ വിദ്യാഭ്യാസ ഡയറക്ടർക്ക് കൈമാറുകയും ആയത് നിലവിൽ മെഡിക്കൽ വിദ്യാഭ്യാസ കാര്യാലയത്തിൽ സൂക്ഷിച്ചുവരികയുമാണ്.</p> <p>ഹരിപ്പാട് മെഡിക്കൽ കോളേജിനായി ഏറ്റെടുത്ത സ്ഥലം അന്യായീനപ്പെടാതെ സംരക്ഷിക്കുന്നതിനായി ചുറ്റുമതിൽ നിർമ്മിക്കണമെന്നും ആയതിനുള്ള എസ്റ്റിമേറ്റ് തയ്യാറാക്കുന്നതിനായി ഏതെങ്കിലും ഏജൻസിയെ ചുമതലപ്പെടുത്തി ഉത്തരവ് പുറപ്പെടുവിക്കണമെന്നും ഇതിലേയ്ക്കാവശ്യമായ ഫണ്ടുകൾ അനുവദിക്കണമെന്നും മെഡിക്കൽ വിദ്യാഭ്യാസ ഡയറക്ടർ സർക്കാരിനോട് അഭ്യർത്ഥിക്കുകയും ചെയ്തിരുന്നു.</p> <p>ആയതനുസരിച്ച് ടി സ്ഥലം അന്യായീനപ്പെടാതെ സൂക്ഷിക്കുന്നതിനായി ഫെൻസിങ് നടത്തുന്നതിനുള്ള ചെലവ് സംബന്ധിച്ചും ആരോഗ്യ വകുപ്പുമായി ബന്ധപ്പെട്ട മറ്റു വികസന പ്രവൃത്തികൾ നടത്തുന്നതിനുള്ള സാധ്യത സംബന്ധിച്ചും റിപ്പോർട്ട് ചെയ്യുവാൻ ആരോഗ്യ വകുപ്പ് ഡയറക്ടറിനു 22.05.2020-ൽ നിർദ്ദേശം നൽകിയിട്ടുണ്ട്. ആലപ്പുഴ ജില്ലാ കളക്ടറുടെ പേരിലുള്ള വർക്ക് ഡെപ്പോസിറ്റ് അക്കൗണ്ടിൽ രണ്ടു വർഷത്തിലധികമായി</p>
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ബീന.ബി.

ധനകാര്യ അഡീഷണൽ ചീഫ് സെക്രട്ടറിക്കുവേണ്ടി

ATR on Para 3.6.1.3 in respect of C&AG Report on State Finance
for the year ended 31st March 2017


Audit Para	Audit Observation	ATR
<p>13th Finance Commission –“ Incentive grant on UID”</p> <p>Retention of unutilised balance after implementation of schemes</p> <p>(para 3.6.1.3)</p>	<p>Under ordinary circumstances, every programme may have a portion of the funds allocated remaining unutilised and in this situation it is the duty of the departmental officer to refund the unutilised balance as early as possible. It was observed in audit that in the following cases funds were retained by District Collectors without taking necessary steps to refund the unutilised balance.</p> <p>As per the recommendations of Thirteenth Finance Commission (XIII FC) BPL families were to be given cash incentive (Rs.150/- per BPL family) for enrolling in UID. Out of Rs. 3.14 crore released to Ernakulam, Palakkad and Thriuvananthapuram district collectorates, unspent balance of Rs. 0.20 crore was idling even after the expiry (March 2015) of XIII FC period. District Collectors,</p>	<p>IT (B) Department has reported that State Government as per G.O.(Rt) No. 244/2010/ITD dated 21.10.2010 has released an amount of Rs.4.96 Crores to Director, Kerala State IT Mission (KSITM), as first instalment of Grant-in-Aid in lieu of UID implementation in the State. Subsequently vide, G.O.(Ms)No. 16/2011/ITD dated 03.06.2011 sanction was accorded for disbursement of incentive at the rate of Rs.150/- per BPL family through the bank of the head of the family, once the entire members of the family are enrolled. Later State Government allocated budget provision for incentive disbursement and released an amount of Rs. 9.92 crores vide G.O.(Ms) No.22/2011/ITD dated 10.08.2011. Hence altogether Rs. 14.88 Crores have been released to Kerala State IT Mission (KSITM) as 13th Financial Grant for providing incentive to BPL families for Aadhaar Enrolment.</p> <p>Due to the practical difficulties faced in making payment to BPL family, procedure has been simplified to the effect that payment can be made once the head of family is enrolled. But KSITM failed to utilise the fund for want of seeding UID data with BPL data. This issue was discussed in the State Level Empowered Committee on 13th Finance Commission meeting held on 26.10.2013 and arrived at a conclusion that</p>

	<p>Ernakulam and Palakkad stated that they were waiting for directions from Information and Technology Department to refund unutilised balance. Replies of the District Collectors were not tenable, as the refund could have been done much earlier as per the provisions of the General Financial Rules, without waiting for further directions.</p>	<p>fund received so far may be transferred to District Collectors who in turn can disburse the funds to BPL families. Hence, as per GO(Ms)No.7/2014/ITD dated 10.2.2014, an incentive of Rs.12.56 Crore was disbursed to District Collectors (for disbursing the fund to BPL families through LSGIs) on 17th May 2014.</p> <p>The Delay in distribution happened until May 17, 2014 is due to the following reasons:</p> <ul style="list-style-type: none"> * Absence of clear cut mechanisms for distribution of amount. * Difficulty in identification of BPL beneficiaries from among the residents who have received Aadhaar since Aadhaar enrolment details as prescribed by UIDAI did not collect information on whether resident is of BPL status. * Effort in achieving substantial bank account opening and linkages of head of the families. * Effort in achieving substantial Aadhaar coverage in order to avoid repeated arrangements for distribution of amount. * Model code of conduct for Lok sabha Elections, 2014. <p>After transferring the funds, LSGIs could not distribute the amount to BPL beneficiaries due to practical difficulties. Several follow-ups were done by KSITM with District Collectors and Nodal Officers through letters and emails for faster distribution of funds through LSGIs.</p> <p>The issues faced by LSGIs to distribute the funds were as follows:</p> <ul style="list-style-type: none"> *The ration card database did not have the LSGIs wise list of BPL families. It only had the Talukewise list of ration card holders and hence the details could not be used.
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		<p>*The process of revision of ration card took long from 2014 until 2017 and hence the latest list of BPL card holders with their bank account details were not available at the time of distribution of amount during the period starting from May 2014.</p> <p>*Many of the LSGIs did not have their own BPL list.</p> <p>*Head of the BPL family did not have a bank account.</p> <p>*Head of the BPL family did not enroll for Aadhaar while some family members may have received Aadhaar.</p> <p>*Since the amount was not high, people were not interested to receive the amount as they had to come and queue up at the LSGIs which affected their daily work schedule.</p> <p>In 2015, request for balance amount was raised before the 4th Working Group for the year 2015-2016 under H/A:3451-00-090-93-Plan but the balance amount was not received.</p> <p>In 2016, a D.O letter from the Additional Secretary, IT Department was issued to the District Collectors directing them to take necessary steps for the full utilisation of the grant amount within the stipulated time and to inform Government of the final status of the disbursement of grant. It was also requested to intimate issues/difficulties if any, to Government, in the disbursement of the amount.</p> <p>In 2017, direction had been given to the Director, KSITM with intimation to all District Collectors, requesting to make arrangements to utilise the fund received under 13th FC Grant immediately and to furnish the latest Utilisation Certificate and to surrender the unutilised portion of the</p>
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	<p>funds.</p> <p>Thereafter, some of the District Collectors have submitted Utilization Certificate and the same was forwarded to Finance Department.</p> <p>Also, in 2019 direction was given to all District Collectors to conduct periodical reviews in every six months to avoid blockage of unspent balance amount received as "incentives for enrolling in UID". In 2020, a D.O letter from the Principal Secretary, Electronics and IT Department was issued to District Collectors of Thiruvananthapuram, Kollam, Idukki, Wayanad, Malappuram and Kannur to take necessary action to refund/surrender the balance amount available with respect to the incentive grants received vide 13th Finance Commission award amount for UID and also to furnish the Utilization Certificate for the amount already utilised. Moreover, the Director of Panchayats and the Director of Urban Affairs were requested to issue necessary directions to the Local Self Government Institutions under their administrative control to refund the balance amount available with respect to the incentive grants received vide 13th Finance Commission award amount for UID and also to furnish the Utilization Certificate for the amount already utilized in this regard to Government.</p> <p>Kerala State IT Mission, is following up with the districts from where the Utilisation Certificate and refund of the balance unutilised amount is pending. The amount refunded so far from the districts and the</p>
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		<p>balance amount with KSITM will be remitted by KSITM to the Government account created for refund purpose, at the earliest.</p> <p>The Tabular column showing the current status of Utilisation of 13th FC incentive grant on UID and the refund of amount from districts may be seen at Annexure. As per the statement, Rs. 4,61,49,645/- is the balance amount refunded to KSITM. All other districts except Kannur district refunded the balance amount. Kannur district has to refund the balance amount of Rs. 72,91,720/-</p> <p>Hence vide U.O.Note No.913760/CSFC-A2/33/2018/Fin. dtd 25/01/2022, the IT(B) department has been requested to issue direction to remit the balance of Rs.4,61,49,645/- by KSITM to Government account and to furnish Utilisation Certificate and refund the balance of Rs. 72,91,720/- by District Collector, Kannur in respect of the 13th FC scheme of Incentive for UID.</p>
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Current Status of Utilization

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District	Amount transferred	Interest	Total amount	Amount utilised	Balance amount	Balance refunded to KSITM/ Balance with KSITM	Balance refunded to Finance 3451-00911-99	Balance not yet refunded from district	Remarks
Balance with KSITM	2,31,10,140	90,61,700	3,21,71,840	0	3,21,71,840	3,21,71,840	0	0	
Thiruvananthapuram	1,33,83,420	9,12,824	1,42,96,244	79,32,450	63,63,794	63,63,794	0	0	Proceedings from the District Collector is received and Balance refunded
Kollam	1,21,38,720	85,198	1,22,23,918	1,13,90,100	8,33,818	8,33,818	0	0	UC Submitted and Balance refunded
Pathanamthitta	50,04,600	0	50,04,600	49,61,475	43,125	0	43,125	0	UC Submitted and Balance refunded
Alappuzha	1,02,60,000	74,312	1,03,34,312	1,00,98,300	2,36,012	0	2,36,012	0	UC Submitted and Balance refunded
Kottayam	77,80,860	0	77,80,860	77,80,860	0	0	0	0	UC Submitted. Amount fully Utilized
Idukki	59,93,940	18,073	60,12,013	57,12,854	2,99,159	2,99,159	0	0	Proceedings from the District Collector is received and Balance refunded
Ernakulam	83,22,240	64,774	83,87,014	70,38,450	13,48,564	13,48,564	0	0	UC Submitted and Balance refunded, Rs.60/- was taken as Bank charges, it is deducted from interest.
Thiruv	1,36,17,900	4,69,809	1,40,87,709	1,25,24,065	15,63,644	15,63,644	0	0	UC Submitted and Balance refunded
Palakkad	96,54,300	2,84,216	99,38,516	96,54,300	2,84,216	2,84,216	0	0	UC Submitted and Balance refunded
Malappuram	1,17,05,640	6,23,490	1,23,29,130	99,66,235	23,62,895	23,62,895	0	0	UC Submitted and Balance refunded, Rs.467/- was taken as Bank charges, it is deducted from interest.
Kozhikode	1,02,41,580	0	1,02,41,580	57,83,987	44,57,593	0	44,57,593	0	UC Submitted and Balance refunded
Wayanad	42,56,460	47,405	43,03,865	30,98,850	12,05,015	8,39,915	3,65,100	0	UC Submitted and Balance refunded
Kasaragod	59,56,680	1,89,145	61,45,825	59,56,680	1,89,145	0	1,89,145	0	UC Submitted and Balance refunded, Rs.460/- was taken as Bank charges, it is deducted from interest.
Kannur	73,73,520	*0	73,73,520	*0	73,73,520	81,800		72,91,720	UC not Submitted
Total	14,88,00,000	1,18,30,946	16,06,30,946	10,18,98,606	5,87,32,340	4,61,49,645	52,90,975	72,91,720	

Balance amount with KSITM -4,61,49,645/-

*No data received

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FINANCE (NODAL CENTRE-B) DEPARTMENT

**STATEMENT OF ACTION TAKEN ON THE RECOMMENDATIONS
CONTAINED IN THE COMPTROLLER & AUDITOR GENERAL'S
REPORT ON STATE FINANCES FOR THE YEAR ENDED ON
MARCH 2017.**

Sl. No	Para No.	Recommendations of the Audit	Action Taken by the Government
1	3.6.1.4	Accumulation of Fund of MLA-SDF in Special TSB	As per GO(Rt)No.88/2018/Fin dated 11.06.2018, a system was sanctioned for making payment of beneficiary transfers to the bank account of the beneficiary, direct from the Consolidated Fund of the State. In continuation of the above Order and in consideration of the recommendation of C&AG, Finance (Nodal Centre-B) Department has issued GO(P)No.194/2018/Fin dated 12.12.2018, as per which, the existing system of transfer credit of fund under MLA-SDF to the Special Treasury Savings Bank Account of District Collectors was dispensed with from the financial year of 2018-19 onwards and introduced the system of distribution of allotment to the District Collectors through BAMS for direct utilisation of fund from the budget head, for the execution of works proposed by MLAs under SDF. The fund will be sanctioned in installments from the head of account '4250-00-800-99-MLA Special Development Fund (Plan)' and it should not be withdrawn in full and should not be parked in TSB account. The fund allotted to the Sub Controlling Officer (SCO) under the District Collector through BAMS should be drawn by the DDO concerned in work bills and make the contractor payment as direct beneficiary transfer. It was also stipulated that the fund remain unutilised at end of the financial year should be surrendered. By the issue of this Government Order dated 12/12/2018, the recommendation of the C&AG has been fully implemented and issue noted by the Accountant General has been rectified.

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APPENDIX III APPENDICES FROM AG's AUDIT REPORT

Appendix ~~III~~ III (C)

Statement showing names of bodies and authorities, the accounts of
which were not received as of March 2017
(Reference: Paragraph 3.2; Page 66)

Sl. No.	Name of department and body/authority	Year for which accounts had not been received	Grant received (₹ in crore)
1.	Centre for Water Resources Development and Management	2015-16	25.18
2.	Agency for Non-conventional Energy and Rural Technology	2015-16	18.89
3.	Public Sector Restructuring and Internal Audit Board	2015-16	1.60
4.	Kerala Khadi and Village Industries Board	2015-16	50.98
	Total		96.65

Appendix II (2)
Statement showing performance of Autonomous Bodies
(Reference: Paragraph 3.3; Page 66)

Sl. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report (SAR) is issued	Placement of SAR in the Legislature		Date of submission of accounts	Period of delay in submission of accounts
					Year of SAR	Date of placement		
1.	Kerala Khadi and Village Industries Board, Thiruvananthapuram	Up to 2017-18	2014-15	2013-14	2012-13	28.6.2016	13.09.2017	27 months 13 days
2.	Command Area Development Authority, Thrissur	Up to 2017-18	2013-14	2013-14	2012-13	16.12.2015	10.9.2015	14 months 10 days
3.	Kerala State Commission for Backward classes, Thiruvananthapuram	Upto 2016-17	2015-16	2015-16	2014-15	26.04.2017	8.05.2017	10 months 8 days
4.	Kerala Institute of Labour and Employment, Thiruvananthapuram	For five years from 2012-13	2014-15	2014-15	2007-08	17.2.2016	22.06.2016	11 months 22 days
5.	Kerala Building & Other Construction Worker's Welfare Board, Thiruvananthapuram	1998-99 onwards, Act enacted by Parliament	2015-16	2014-15	2012-13	18.7.2016	19.7.2017	12 months 19 days
6.	Kerala State Human Rights Commission, Thiruvananthapuram	1998-99 onwards	2015-16	2015-16	2014-15	28.02.2017	11.11.2016	4 months 11 days
7.	Kerala State Legal Services Authority, Kochi	1998-99 onwards	2015-16	2015-16	2014-15	20.10.2016	09.05.2017	10 months 9 days
8.	District Legal Services Authority, Thiruvananthapuram	1998-99 onwards	2015-16	2015-16	2014-15	08.08.2017	23.06.2017	11 months 23 days
9.	District Legal Services Authority, Kollam	1998-99 onwards	2013-14	2013-14	2012-13	1.12.2015	30.03.2016	20 months 30 days
10.	District Legal Services Authority, Pathanamthitta	1998-99 onwards	2013-14	2012-13	2012-13	1.12.2015	07.09.2017	38 months 7 days
11.	District Legal Services Authority, Alappuzha	1998-99 onwards	2016-17	2015-16	2015-16	To be laid in the next session	11.10.2017	3 months 11 days
12.	District Legal Services Authority, Kottayam	1998-99 onwards	2015-16	2015-16	2015-16	To be laid in the next session	16.12.2016	5 months 16 days

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Sl. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report (SAR) is issued	Placement of SAR in the Legislature		Date of submission of accounts	Period of delay in submission of accounts
					Year of SAR	Date of placement		
13.	District Legal Services Authority, Idukki	1998-99 onwards	2014-15	2014-15	2014-15	28.02.2017	09.12.2015	5 months 9 days
14.	District Legal Services Authority, Ernakulam	1998-99 onwards	2011-12	2011-12	2011-12	11.3.2015	20.02.2014	19 months 20 days
15.	District Legal Services Authority, Thrissur	1998-99 onwards	2014-15	2014-15	2013-14	11.05.2017	09.05.2017	22 months 9 days
16.	District Legal Services Authority, Palakkad	1998-99 onwards	2010-11	2010-11	2010-11	28.6.2016	13.10.2011	3 months 13 days
17.	District Legal Services Authority, Malappuram	1998-99 onwards	2015-16	2015-16	2014-15	8.11.2016	23.05.2017	10 months 23 days
18.	District Legal Services Authority, Kozhikode	1998-99 onwards	2014-15	2014-15	2013-14	16.12.2015	22.02.2016	7 months 22 days
19.	District Legal Services Authority, Wayanad	1998-99 onwards	2012-13	2012-13	2012-13	To be laid in the next session	01.08.2016	37 months 1 day
20.	District Legal Services Authority, Kannur	1998-99 onwards	2014-15	2012-13	2012-13	08.08.2017	15.09.2017	26 months 15 days
21.	District Legal Services Authority, Kasaragod	1998-99 onwards	2011-12	2011-12	2011-12	01.12.2015	01.11.2013	16 months 1 day
22.	Permanent Lok Adalath, Thiruvananthapuram	1998-99 onwards	2015-16	2015-16	2015-16	To be laid in the next session	01.10.2016	3 months 1 day
23.	Permanent Lok Adalath, Ernakulam	2011-12 onwards	2013-14	2013-14	2012-13	20.10.2016	29.01.2016	18 months 29 days
24.	Permanent Lok Adalath, Kozhikode	2013-14 onwards	2014-15	2014-15	2014-15	20.10.2016	05.02.2016	7 months 5 days
25.	Kerala Water Authority	Till 2019-20	2013-14	2013-14	2012-13	28.02.2017	29.12.2015	17 months 29 days
26.	Kerala State Commission for Scheduled Caste and Scheduled Tribes ³⁷	Not specified	2013-14	2013-14	Not available		3.6.2016	23 months 3 days

³⁷ Accounts for the period from 2007-08 to 2012-13 were not submitted.

Appendix III (3)

Statement of finalisation of *pro forma* accounts and Government investment in departmentally managed commercial and quasi-commercial undertakings
(Reference: Paragraph 3.4; Page 67)

(₹ in crore)

Sl. No.	Name of the undertaking	Accounts finalized up to	Government investment as per the last accounts finalized	Profit/loss as per the last accounts
1.	State Water Transport Department	2013-14	359.13	(-) 39.11
2.	Kerala State Insurance Department	2013-14	Nil	0.32
3.	Text Book Office ³⁸	--	21.26	(-) 5.61
4.	Rubber Plantation at Open Prison, Nettukaltheri	2014-15	...	(-) 0.76

³⁸Government decided (December 2008) to dispense with the preparation of *pro forma* accounts for the period from 1975-76 to 1986-87. Decision on preparation of *pro forma* accounts for the period from 1987-88 to 2003-04 was pending with the Government. Preparation of Accounts from 2003-04 onwards were entrusted with Institute of Public Auditors, but the same was not submitted to Accountant General (G&SSA) for certification.

Appendix III (4)

**Department/duration-wise break-up of cases of misappropriation, defalcation, etc.
(Reference: Paragraph 3.5; Page 67)**

(₹ in lakh)

Sl. No.	Name of the Department	Upto 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		25 years and above		Total number of cases	
1.	Agriculture	1	1.96	4	27.00	1	9.76	2	0.77	1	5.53	1	0.23	10	45.25
2.	Animal Husbandry			1	0.35									1	0.35
3.	Co-operation							1	3.80					1	3.80
4.	Cultural Affairs - Archives											1	0.20	1	0.20
5.	Finance - National Savings											1	0.45	1	0.45
6.	Finance - Treasuries			2	1.99	4	96.45	4	58.33	1	0.07	3	5.32	14	162.16
7.	Fisheries and Ports			1	0.53									1	0.53
8.	General Education	3	10.84	2	1.73	2	10.34	7	1.27	2	0.16	2	4.52	18	28.86
9.	Technical Education							1	-					1	0
10.	Health and Family Welfare - Health Services	2	14.79	3	12.21	2	149.03			3	4.71	1	1.64	11	182.38
11.	Health and Family Welfare - Medical Education	3	64.87	1	1.16	1	15.00	2	2.97					7	84.00
12.	Health and Family Welfare - Indian System of Medicine	1	9.30					1	1.85					2	11.15
13.	Higher Education - Collegiate Education					1	0.20	1	0.73	1	0.02			3	0.95
14.	Home Department-Police	1	4.57									1	0.38	2	4.95
15.	Industries and Commerce			1	40.00			1	0.31					2	40.31
16.	Local Self Government					3	13.90	4	4.60	1	1.85			8	20.35
17.	Planning and Economic Affairs	1	11.80											1	11.80
18.	Public Works			1	1.87	3	5.88							4	7.75
19.	Revenue - Survey and Land records											2	5.63	2	5.63
20.	Scheduled Castes and Scheduled Tribes Development	3	2.77									1	0.17	4	2.94
21.	Social Justice	1	5.46			1	8.92							2	14.38
22.	Taxes	1	53.33							1	13.53			2	66.86
23.	Motor Vehicles					2	8.03							2	8.03
24.	Water Resources					6	139.64							6	139.64
Total		17	179.69	16	86.84	26	457.15	24	74.63	10	25.87	13	18.54	106³⁹	842.72

³⁹ Includes three theft cases, one each in Technical Education, Health and Family Welfare - Health Services and Local Self Government Departments and one misappropriation case in Health and Family Welfare - Medical Education Department for which amount involved was not assessed.

Appendix III(5)

Department/category-wise details in respect of cases of loss to Government due to theft, misappropriation and loss of Government material
(Reference: Paragraph 3.5; Page 67)

(₹ in lakh)

Sl. No.	Name of the Department	Theft		Misappropriation/Loss of Government material		Total	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1.	Agriculture			10	45.25	10	45.25
2.	Animal Husbandry			1	0.35	1	0.35
3.	Co-operation			1	3.80	1	3.80
4.	Cultural Affairs - Archives			1	0.20	1	0.20
5.	Finance - National Savings			1	0.45	1	0.45
6.	Finance - Treasuries			14	162.16	14	162.16
7.	Fisheries and Ports			1	0.53	1	0.53
8.	General Education	9	1.05	9	27.81	18	28.86
9.	Technical Education	1	...	0	0	1	0.00
10.	Health and Family Welfare - Health Services	2	0.03	9	182.35	11	182.38
11.	Health and Family Welfare - Medical Education			7	84.00	7	84.00
12.	Health and Family Welfare - Indian System of Medicine			2	11.15	2	11.15
13.	Higher Education - Collegiate Education	2	0.22	1	0.73	3	0.95
14.	Home Department- Police			2	4.95	2	4.95
15.	Industries and Commerce			2	40.31	2	40.31
16.	Local Self Government	1	...	7	20.35	8	20.35
17.	Planning and Economic Affairs			1	11.80	1	11.80
18.	Public Works			4	7.75	4	7.75
19.	Revenue - Survey and Land records			2	5.63	2	5.63
20.	Scheduled Castes and Scheduled Tribes Development			4	2.94	4	2.94
21.	Social Justice			2	14.38	2	14.38
22.	Taxes			2	66.86	2	66.86
23.	Motor Vehicles			2	8.03	2	8.03
24.	Water Resources	1	0.55	5	139.09	6	139.64
Total		16	1.85	90	840.87	106	842.72

Appendix III (C)
Scheme-wise unutilised funds retained by District Collectors as on 31 March 2017
(Reference: Paragraph 3.6.1; Page 69)

Sl. No.	Name of the scheme	Funds blocked up in District Collectorates (₹ in lakh)							Total
		Trivandrum	Kollam	Alappuzha	Ernakulam	Palakkad	Kannur	Wayanad	
1.	Disaster Management Programme	29.04	35.96	30.79	39.52	12.61	105.84 ⁴⁰	26.22	279.98
2.	UNDP Disaster Management programme	424.11 ⁴¹	1.63	0	1.90	0	4.77	0	432.41
3.	Education Loan Interest subsidy	0	0	190.22	58.21	0	0	0	248.43
4.	Elevation of Government schools to international standards	92.49	121.00	6.50	1.06	60.21	45.48	1.92	328.66
5.	Infrastructure in VHSE schools	6.06	6.21	2.21	0	9.61	6.25	0	30.34
6.	Road Safety Fund	3.81	0	51.99	1.24	0.01	3.80	3.23	64.08
7.	Unutilised funds of MPs demitted office	544.78	106.32	74.42	355.26	0	153.57	4.49	1238.84
8.	Rajiv Gandhi National Rural Drinking Water Supply Programme	109.72	1.15	101.53	0.46	105.00	505.87	2.13	825.86
9.	Zero landless Keralam, 2015	0	0	0	215.00	0	6.16	0.99	222.15
10.	Death Compensation	0	396.00	0	54.57	186.63	107.84	0	745.04
11.	SVEEP	5.12	2.27	0	0	4.45	0	1.55	13.39
12.	Drinking Water supply in drought affected areas	0	0	0	0	0	0	94.48	94.48
13.	Housing scheme for divorced women and widows	227.33	0	186.95	166.30	15.00	60.50	21.80	677.88
14.	General account maintained	0	0	268.26	0	0	0	204.69	472.95
15.	Voluntary relocation of people	0	0	0	0	0	0	387.61	387.61
16.	District e-Governance Society	0	0	0	0	0	0	96.90	96.90

⁴⁰ This includes ₹ 87.58 lakh relating to Operation Anantha, Kannur.

⁴¹ Includes ₹400 lakh relating to Atukal Pongala released up to 2015-16.

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Sl. No.	Name of the scheme	Funds blocked up in District Collectorate (₹ in lakh)							Total
		Trivandrum	Kollam	Alappuzha	Ernakulam	Palakkad	Kannur	Wayanad	
17.	Multi-sector development programme	0	0	0	0	0	0	2434.9	2434.90
18.	Unutilised fund of Dr.TN Seema, Ex.MP	0	19.83	32.19	0.05	0	5.26	0	57.33
19.	Eco-restoration of wetlands	0	0	0	0	0	40.80	0	40.80
20.	Valsayam Project	0	0	0	0	0	24.72	0	24.72
21.	Elephant Corridor at Kottiyoor	0	0	0	0	0	96.67	0	96.67
22.	Barrier free Kannur	0	0	0	0	0	646.81	0	646.81
23.	Virtual Smart Class room	5.00	5.00	2.50	12.50	5.00	10.00	0	40.00
24.	Tribal Development Programme	0	0	0	0	910.31	0	0	910.31
25.	Conversion of Government MGHSS to digital school	0	0	0	0	651.00	0	0	651.00
26.	Incentive grant for UID	4.28	0	0	13.18	2.76	0	0	20.22
27.	Suchi @ school project	0	0	0	2.47	0	0	0	2.47
28.	General Elections, 2016	23.34	2.14	0	5.07	0	0	0	30.55
29.	Land acquisition-Medical College Haripad	0	0	391.34	0	0	0	0	391.34
30.	Karunya Benevolent Fund	0	2.93	0	0	0	0	0	2.93
31.	Construction of THQ Hospital, Kottarakkara	0	3.96	0	0	0	0	0	3.96
32.	Attukal Pongala	276.06	0	0	0	0	0	0	276.06
33.	Titanium Welfare scheme	195.59	0	0	0	0	0	0	195.59
34.	Tsunami Housing scheme	76.00	627.33	0	0	0	0	0	703.33
	Total	2022.73	1331.73	1338.90	926.79	1962.59	1824.34	3280.91	12637.99